

**Date:** February 14, 2013  
**To:** All Volunteers for AARP Foundation Tax-Aide (with a valid email address in VMIS)  
**From:** Marcy Gouge, Assistant National Director, AARP Foundation Tax-Aide  
**Subject:** CyberTax 2013-07: Child Tax Credit Attached to Form 1040 or Form 1040A and Schedule 8812 and a “love” note

*Child Tax Credit Attached to Form 1040 or Form 1040A and Schedule 8812*

The IRS reported on February 12, 2013 instances in which the Schedule 8812 is attached to form 1040 and 1040A and is not filled out correctly. These instances are causing downstream processing delays. The following two conditions have been observed: (1) The Schedule 8812 Part 1 checkboxes A, B, C, and D are checked when taxpayers list a dependent child with an SSN qualifying for child tax credit and (2) The Schedule 8812 Part 1 checkboxes A, B, C, and D not being checked when taxpayers have a child with an ITIN (Individual Taxpayer Identification Number) on Form 1040 and 1040A line 6c identified as qualifying for the child tax credit in column 4.

The Schedule 8812 instructions direct the taxpayer to: "Use Part I of Schedule 8812 to document that any child for whom you entered an ITIN on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom you also checked the box in column 4 of that line, is a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien."

The IRS is working to implement Business Rules to reject these incorrectly completed returns with a date to be determined. Based on this information, preparers should not be completing 8812 Part I unless the taxpayer has a dependent with an ITIN.

*“love” note*

At the National Office, we sometimes receive calls, emails, and notes about your good work in the field. We know that some states are still having issues, but it’s nice to share the good news too. The first “love” note this year came in to our call center praising the volunteers at United Community Church in Sun City Center, Florida. The taxpayer described his visit to the site, how a volunteer, Marilyn, was able to process his taxes and help him get a refund. The taxpayer described that he came in without an appointment and was welcomed with a smile. He went on to say, “Everyone at the site is nice, but Marilyn is something special.” Congratulations to all the volunteers at United Community Church for your exemplary work.

There are surely hundreds or even thousands of stories a lot like this one already this early in the season. Thanks for all you do.

Attachments with this message:  
None