

NAME:

2024 TAX SEASON VOLUNTEER Handbook

Volunteer Resources:

Signup, Register for Shifts:

volunteer.bakerripley.org

Clock in/out at Tax Centers:

[Bookmark on Tax Computer](#)

Questions about volunteering:

taxes@bakerripley.org

Questions about Tax Laws and Test

Questions:

ntctraininghelp@gmail.com

BAKERRIPLEY NEIGHBORHOOD TAX CENTERS



BakerRipley

IMPORTANT USERNAMES AND PASSWORDS

(Please keep this information confidential)

Sign up for opportunities:
Volunteer.bakerripley.org

Username: _____
Password: _____

Web Based Training:
Bakerripley.talentlms.com

Username: _____
Password: _____

Practice Lab Login
Linklearntaxescertification.com

Username: _____
Password: _____

Certification Test
Linklearntaxescertification.com

Username: _____
Password: _____

2023 TAX LAW UPDATES

- Standard deductions increased for non-itemizers (also >65)
- Gross income limitation for a qualifying relative is \$4700 (\$300 increase)
- Health Savings Accounts (HSA): contribution limit on deduction for self-only coverage now \$3850 (\$7750 for families); additional \$1000 contribution limit for >55
- Anybody receiving third party payments >\$600 will receive 1099-K
- Additional Child Tax Credit refundable portion increase to \$1600
- Expired: temporary 100% business deduction for restaurant food/drinks

See Publication 4491 for details.

Please note

There could be tax law updates occurring quite late and things could change. Please watch for IRS Publication 4491-X which includes a rollup of the updates from the current version (October 2023).

OUT OF SCOPE RETURNS

More details in Pub 4012, page 6

OUT OF SCOPE RETURNS		
Form or Schedule	Description	
Schedule A	Investment interest	
	Charitable donations of cars or boats	
	Casualty losses	
	Noncash charitable contributions >\$500	
	Margin interest	
Schedule C	Cost of Goods Sold (inventory)	
	Accrual accounting	
	Home office expense (Form 8829)	
	Depreciation	
	Meals deductions	
	Contractors	
	Employees	
	Mortgage interest	
	Rental/lease of equipment for more than 30 days	
	Business loss	
	Business loss carryforward	
Actual vehicle expense (must use mileage)		
Schedule E	Rental income	
Schedule F	Farming Income and Expenses	
Schedule L	Standard Deduction for Certain Filers	
Form 656-B	Offer in compromise	
Form 1041	Estate or trust income tax returns	
Forms 1120, 1065	Corporate or partnership income tax returns	
Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship	
Form 2210	Underpayment penalties for current or prior years	
Form 3800	General business tax credit	
Form 4136	Credit for federal tax paid on fuels	
Form 8606	Nondeductible IRA	
Form 8839	Adoption credit	
Form 8857	Innocent Spouse	
Form 8885	Health coverage tax credit	
Form 8910	Alternative motor vehicle credit	
Form W-4	Employee withholding	
	IRA deduction if part taxable and part tax-free	

Out of Scope limitations on forms primarily within scope are listed on the Within Scope chart.

EARNED INCOME TAX CREDIT

Tax Year 2023

Find the maximum AGI, investment income and credit amounts for tax year 2023.

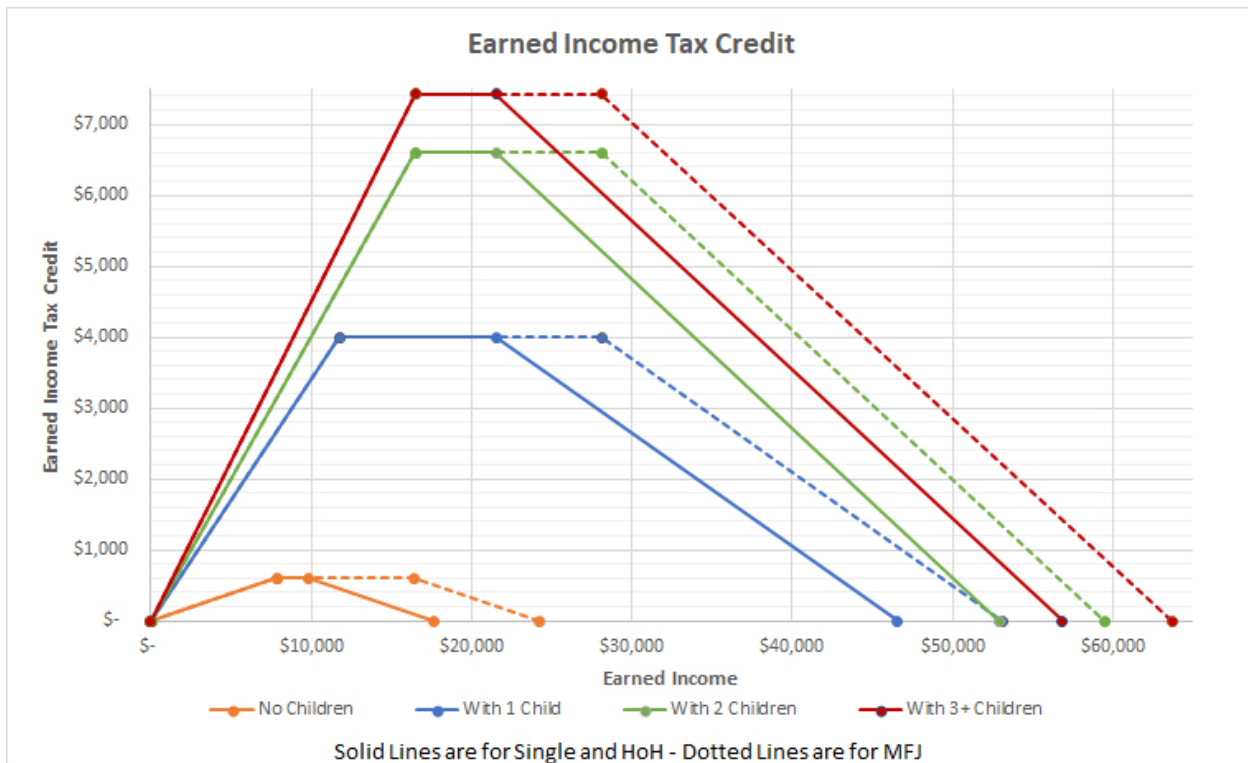
Children or Relatives Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
Zero	\$17,640	\$24,210
One	\$46,560	\$53,120
Two	\$52,918	\$59,478
Three	\$56,838	\$63,698

Investment income limit: \$11,000 or less

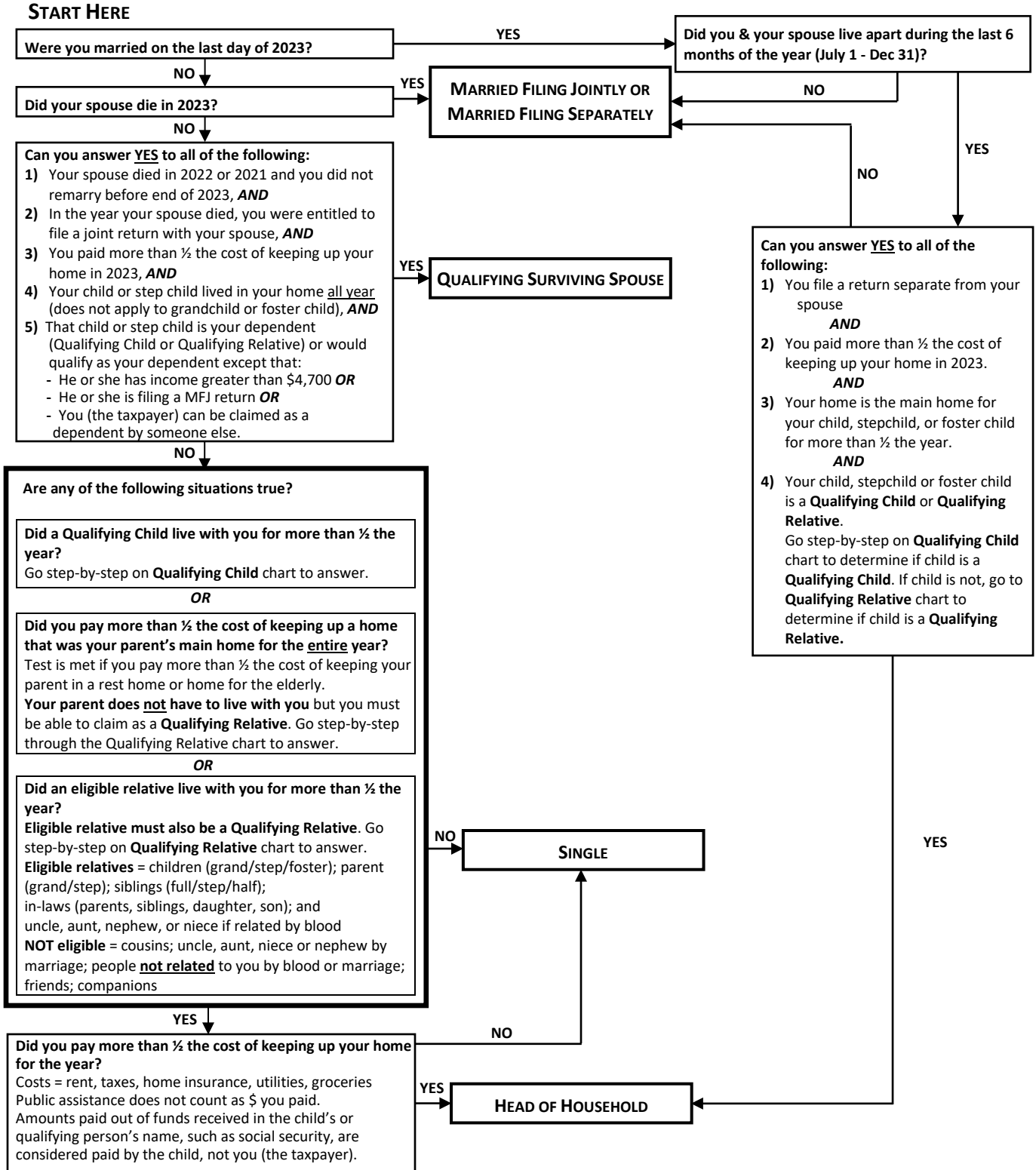
Maximum Credit Amounts

The maximum amount of credit:

- No qualifying children: \$600
- 1 qualifying child: \$3,995
- 2 qualifying children: \$6,604
- 3 or more qualifying children: \$7,430

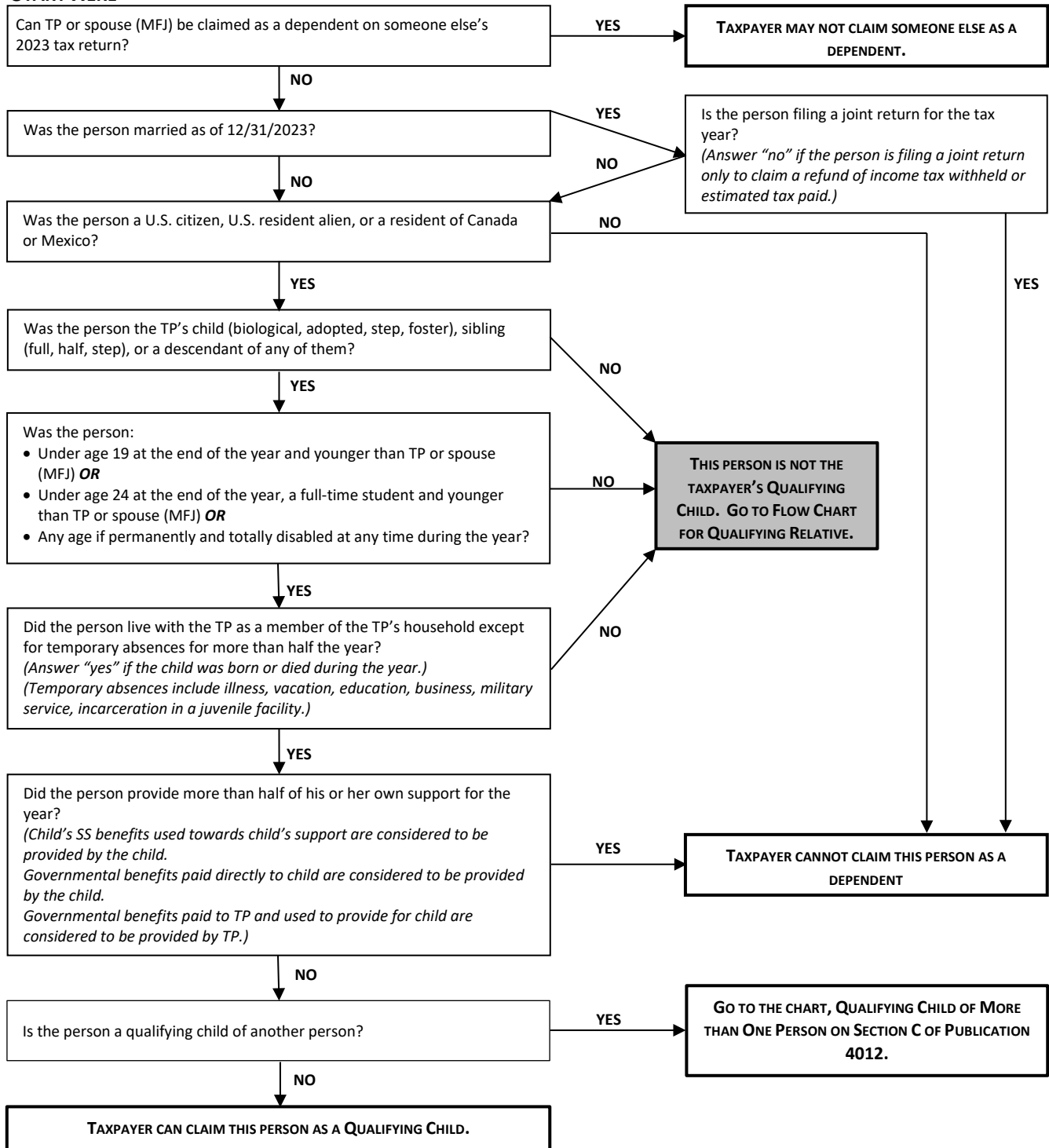


DETERMINATION OF FILING STATUS DECISION TREE



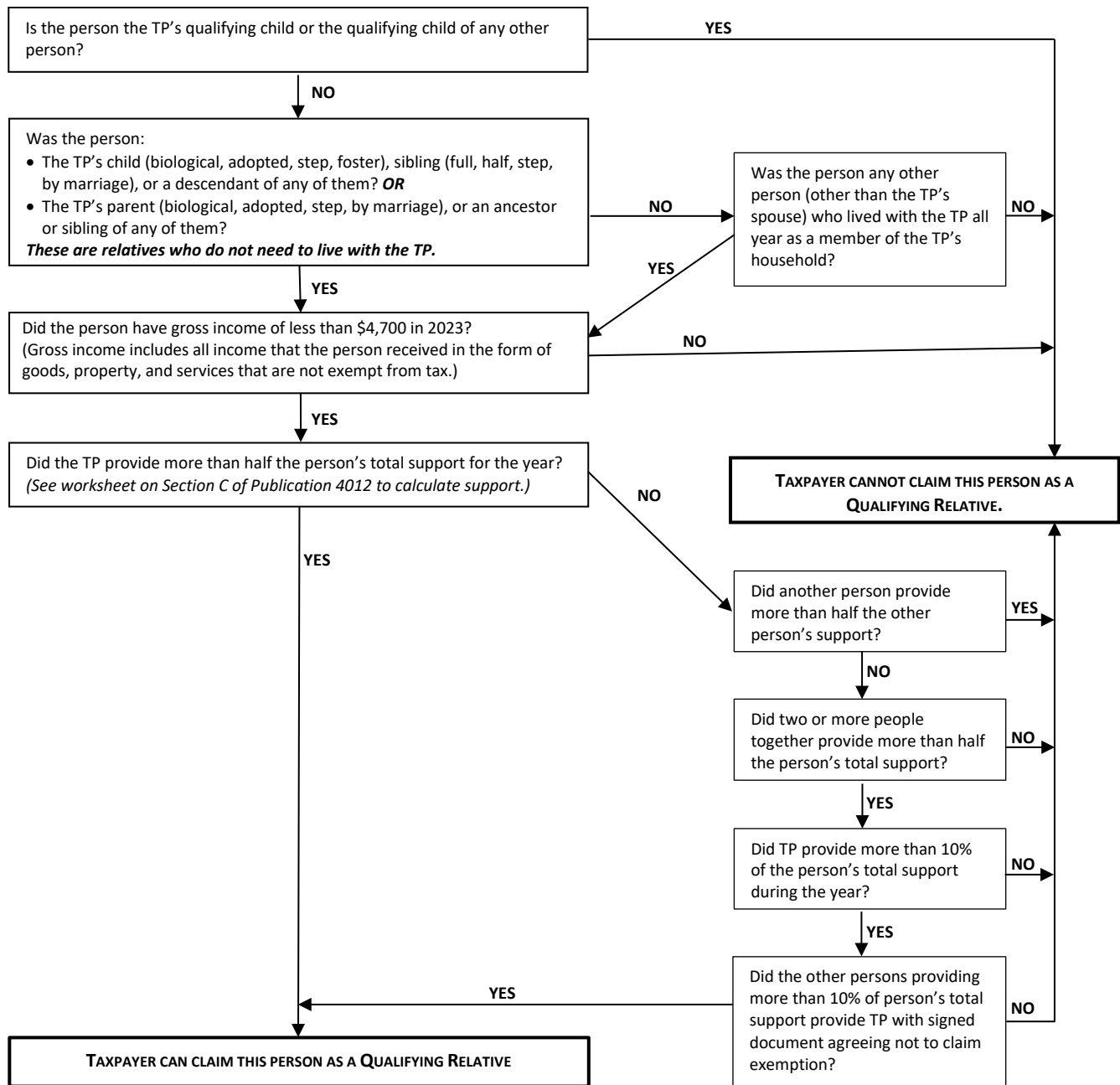
DEPENDENCY – QUALIFYING CHILD DECISION TREE

START HERE



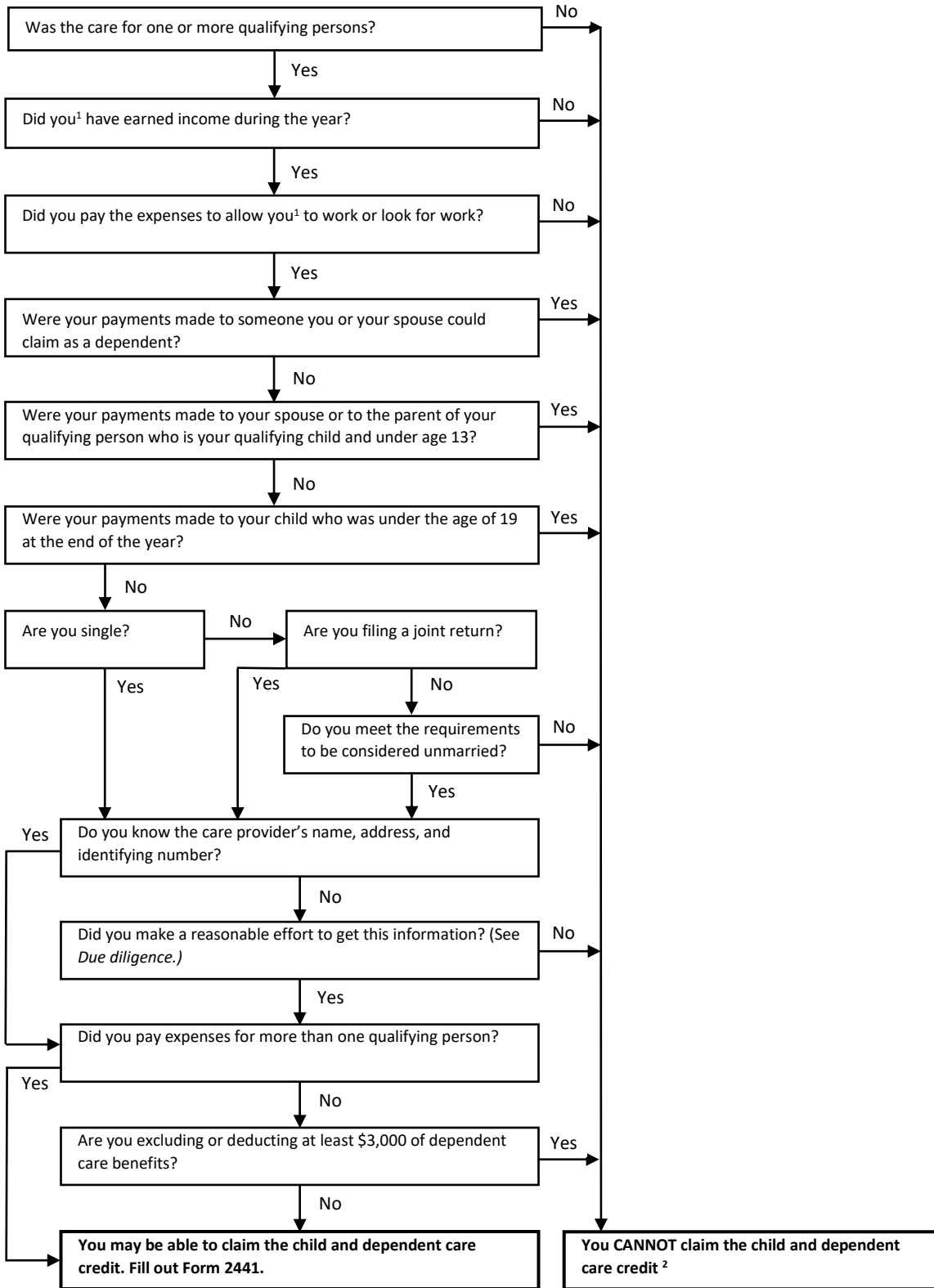
DEPENDENCY – QUALIFYING RELATIVE DECISION TREE

**START HERE AFTER GOING THROUGH
QUALIFYING CHILD FLOW CHART**



CAN YOU CLAIM THE DEPENDENT CARE CREDIT?

START HERE



¹ This also applies to your spouse, unless your spouse was disabled or a full-time student.

² If you had expenses that met the requirements for 2022, except that you didn't pay them until 2023, you may be able to claim those expenses in 2023. See Expenses not paid until the following year under How To Figure the Credit.

EDUCATION CREDITS

More details in Pub 4012, tab J

EDUCATION			
	TYPE	AMERICAN OPPORTUNITY CREDIT	LIFETIME LEARNING CREDIT
EXPENSES	Tuition and Fees	If required to enroll at or attend an eligible educational institution	If required to enroll at or attend an eligible educational institution
	Books, supplies, and equipment needed for course of study	YES	Only if required to be paid to educational institution as condition of enrollment or attendance.
	Nonacademic fees - student activity fees, athletic fees, or other expense unrelated to course of instruction	Only if required to be paid to educational institution as condition of enrollment or attendance.	Only if required to be paid to educational institution as condition of enrollment or attendance.
	Personal expenses - room and board, insurance, medical expenses, student health fees, transportation	NO	NO
	Course involving sports, games, or hobbies, or noncredit course.	Only if part of student's degree program	Only if part of degree program or required to acquire/improve job skills
REQUIREMENTS	Number of years it may be claimed	4 (including Hope credit) per student	Unlimited
	Student class level	Is still considered undergraduate by school 1/31/23	Postsecondary or class taken to acquire or improve job skills
	Must be half time student - at least 1 academic period during 2023 (1st 3 months 2024 if paid in 2023)	YES	NO
	Not convicted of drug felony as of end of 2023	YES	N/A
	Program must lead to degree, certificate, or credential	YES	NO
	Person who claims the student's exemption gets tax benefit	YES	YES
	Filing status can be MFS	NO	NO
	Taxpayer and student must have TIN by due date of 2023 return (incl. ext.)	YES	NO
	Must have 1098-T	YES	YES
OTHER	Maximum benefit	\$2,500 credit per student (60% nonrefundable, 40% refundable)	\$2,000 credit per return (100% nonrefundable)
	Expenses necessary to receive maximum benefit	\$4,000	\$10,000
	Where on tax return	Form 8863	Form 8863
	Limitations	Can claim AOC and LLC for different students on same return, but not for the same student	

RETIREMENT DISTRIBUTION CODES

More details in Pub 590-B

PENALTY EXEMPTIONS – FORM 5329

Distributions made to taxpayers prior to age 59½ are normally subject to a 10% additional tax (Form 1099-R Box 7 code 1). You should always ask what expenses were paid with the distribution because there are conditions under which the taxpayer may be able to avoid this 10% penalty. There are 12 potential exceptions that are fully described in Publication 590-B. These are:

- Separation from service after age 55
- Series of equal payments
- Total and permanent disability
- Death
- Medical expenses
- Made to an alternate payee
- Unemployed individuals for insurance
- Higher education purposes
- First home purchase
- Qualified retirement plan distributions made due to an IRS levy
- Reservists while serving on active duty
- Other

The most common ones seen by BRNTC are shown below. If any of the potential exceptions apply, you must fill out Form 5329. TaxSlayer has a drop-down menu that let you choose any of the 12 exceptions, and the system will insert the correct code.

No.	Exception
03	Distributions due to total and permanent disability.
04	Distributions due to death.
05	Qualified retirement plan distributions up to the amount you paid for unreimbursed medical expenses during the year minus 7.5% of AGI.
08	IRA distributions made for higher education expenses.
09	IRA distributions made for purchase of first home, up to \$10,000.

DISTRIBUTIONS TO DISABLED EMPLOYEES

If the taxpayer's Form 1099-R Box 7 has code 3, the taxpayer is receiving a disability distribution. If this person is under the retirement age for his or her employer, check the box on Form 1099-R for disabled. The income is then shown on Form 1040 Line 1 instead of Line 4. It is considered earned income and will be used in the calculation of EITC.

STANDARD DEDUCTIONS

STANDARD DEDUCTIONS

\$27, 700 – Married Filing Jointly, Qualifying Widower

\$20, 800 – Head of Household

\$13, 850 – Single, Married Filing Separately

ADDITIONAL STANDARD DEDUCTION FOR TAXPAYERS WHO ARE 65 AND OLDER OR ARE BLIND

\$1, 850 – Single, Head of Household

\$1, 500 – Married Filing Jointly, Qualifying Widower

FORM 1099-K

- Issued for Payment Card and Third-Party Network Transactions
- 1099-K will be issued to taxpayers with more than \$600 in total transactions
- Will affect Payments from eBay, PayPal, Venmo, etc.
- Must be reported on Schedule C or Other Income
- Cost of goods reported on Schedule D

Transaction Type	Form 1040 Schedule	Examples
Personal Items for No Net Profit (or if 1099-K received in error)	<ol style="list-style-type: none"> 1. Schedule 1, Other Income (list item, e.g., “1099-K personal item sold at a loss...\$600”) 2. Schedule 1, Other Adjustments (list item same as income entry), cost not to exceed proceeds 	Old refrigerator sold at a loss Exchange of funds between friends (reimbursements, etc.) Form 1099-K received in error from online app (after efforts to correct the error)
Personal Items Sold for Net Profit	Schedule D, Capital Gains <ul style="list-style-type: none"> • Each item listed separately • Short- or long-term • Cost basis including fees less than or equal to sales price (no net loss) 	Anything sold at a profit <ul style="list-style-type: none"> • Flipping concert tickets • Selling memorabilia
Business Income	Schedule C	If sold items represent inventory, may be out of scope (see manager)

FEDERAL POWERTY LEVEL FOR 2023

2023 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA				
Persons in Family/Household	100% FPL: Minimum to Qualify for ACA Assistance	138% FPL: Medicaid Cap (in States that Expanded)	250% FPL: CSR Subsidies Cap	400% FPL: Previous Tax Credit Cap
1	\$14,580	\$20,120	\$36,450	\$58,320
2	\$19,720	\$27,214	\$49,300	\$78,880
3	\$24,860	\$34,307	\$62,150	\$99,440
4	\$30,000	\$41,400	\$75,000	\$120,000
5	\$35,140	\$48,493	\$87,850	\$140,560
6	\$40,280	\$55,586	\$100,700	\$161,120
7	\$45,420	\$62,680	\$113,550	\$181,680
8	\$50,560	\$69,773	\$126,400	\$202,240
For families/households with more than 8 persons, add \$5,140 for each additional person.				

SCHEDULE C – SELF EMPLOYMENT

Description

Overview – Taxpayers who perform work for income that is not reported on Form W-2 are self-employed for tax purposes. This income may be reported to the IRS on Form 1099-NEC (replaces 1099-MISC for non-employee compensation) or Form 1099-K. Taxpayers must report all income on their tax returns even if it was paid by cash or check and not reported to the IRS by the payer. Self-employed individuals may deduct legitimate business expenses from the income. However, the expenses must have been incurred during the tax year and cannot include personal expenses, e.g. commuting miles, clothing that is appropriate for everyday attire, etc.

Self-Employment Tax – Normally, people who are employed by someone else have 7.65% of their wages withheld each pay period for Social Security and Medicare tax. Their employers pay a matching 7.65%. Self-employed individuals must pay both halves of the tax or 15.3%. This self-employment tax is assessed on the net amount of self-employment income, not taxable income, and cannot be offset by non-refundable credits.

Interview

It is important to use due diligence when reviewing the Schedule C Worksheet during the client interview. Many taxpayers either include too many expenses or not enough. Important items to check are:

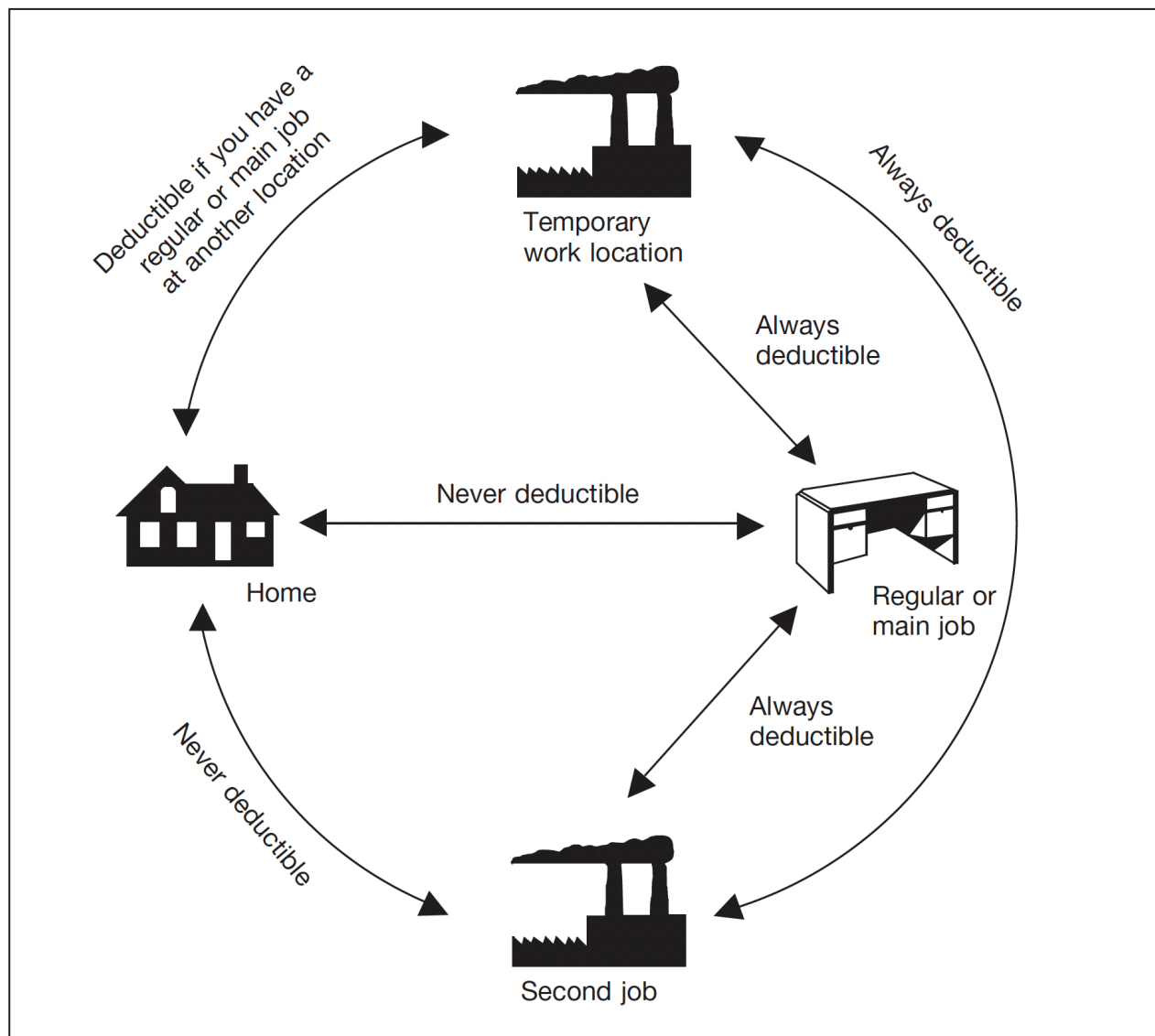
- **Did the taxpayer include actual car expenses instead of or in addition to mileage?** VITA programs may only use mileage.
 - **NOTE:** VITA programs may use actual automobile expenses for taxi and limo drivers who do not own their vehicles. Ask your manager if the taxpayer falls into this category.
- **Does the mileage include commuting miles?** Taxpayers may only deduct the mileage from one job to another. Mileage to and from home is not deductible. If the taxpayer only goes to one job site per day, none of the mileage is deductible.
- **Did the taxpayer list few or no expenses?** Ask about items commonly used in the client's profession e.g. steel-toed boots for someone in construction, brushes and tools for a painter, etc. Ask all clients about business cell phone usage. Ask them to estimate the percentage of business versus personal use.
- **Did the taxpayer list a lot of expenses?** Verify that they were incurred during the tax year and that they were for the use of the business.
- **Did the taxpayer list the cost of clothing as an expense?** This is deductible only if it is not suitable for everyday attire. For example, a home health care worker may deduct scrubs. Black shirts and pants worn by a caterer at events are not deductible.
- **Ask about cash income.** Many taxpayers mistakenly believe they do not have to report cash.
- **Do not remove or reduce expenses in order to increase EITC.** This is a violation of tax law

STANDARD MILEAGE RATE

65.5 cents/mile – business miles January 1 through December 31

SCHEDULE C - CAR AND TRUCK EXPENSES

Self-employed taxpayers can use this chart. Don't use this chart if your home is your principal place of business (Out of Scope). This chart can also be used for Armed Forces reservists (Military Certification only), fee-based state or local government officials, and employees with impairment-related work expenses. Employees who do not fit into one of the listed categories may not use this chart.



Home: The place where you reside. Transportation expenses between your home and your main or regular place of work are personal commuting expenses.

Regular or main job: Your principal place of business. If you have more than one job, you must determine which one is your regular or main job. Consider the time you spend at each, the activity you have at each, and the income you earn at each.

Temporary work location: A place where your work assignment is realistically expected to last (and does in fact last) one year or less. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary work location outside your metropolitan area. For overnight travel expenses, see [IRS Topic 511 Business Travel Expenses](#)

Second job: If you regularly work at two or more places in one day, whether or not for the same employer, you can deduct your transportation expenses of getting from one workplace to another. If you do not go directly from your first job to your second job, you can deduct the transportation expenses of going directly from your first job to your second job. You cannot deduct your transportation expenses between your home and second job on a day off from your main job.

BUSINESS CODES – SHORT LIST FOR SCHEDULE C & C-EZ, LINE B

This is an abbreviated list of the IRS business codes we use most frequently. First select the category that best describes the activity. Then select the activity that best identifies the principal source of income. Enter the 6 digit code on Schedule C, line B. If none of these apply, a complete list is available in TaxWise. Press F1 when on the Schedule C form and select IRS Codes and then Schedule C/EZ Business Codes from the menu to see the list.

NTC QUICK CODES

- 711510 Artist, writer, performer
- 561790 Cleaning homes and offices
- 624410 Child day care
- 238990 Construction (specialty)
- 621610 Home health care
- 561720 Janitorial
- 561730 Landscaping
- 561790 Other services to buildings (example: handyman)
- 531210 Real estate Agent and brokers
- 485300 Uber/Lyft
- 492000 Door Dash/Uber eats

ADMINISTRATIVE & BLDG SUPPORT

- 561740 - Carpet & upholstery cleaning
- 561410 - Document preparation
- 561710 - Exterminating & pest control
- 561600 - Investigation & security
- 561720 - Janitorial services
- 561730 - Landscaping
- 561110 - Office administration
- 561420 - Telephone call centers, answering services & telemarketing
- 561500 - Travel arrangements
- 562000 - Waste management
- 561490 - Other business support
- 561790 - Other services to buildings
- 561900 - Other support services

ACCOUNTING, COMPUTER, DESIGN

- 541510 - Computer systems design
- 541400 - Specialized design services
- 541219 - Other accounting services

BROADCASTING &

TELECOMMUNICATIONS

- 515000 - Broadcasting (not internet)
- 517000 - Telecommunications

CHILD CARE AND SOCIAL ASSISTANCE

- 624410 - Child day care services
- 624100 - Individual & family services

CONSTRUCTION OF BUILDINGS

- 236200 - Nonresidential building
- 236100 - Residential building

CONSTRUCTION OF BUILDINGS (SPECIALTY)

- 238310 - Drywall & insulation
- 238210 - Electrical
- 238350 - Finish carpentry
- 238330 - Flooring
- 238130 - Framing carpentry
- 238150 - Glass & glazing
- 238140 - Masonry
- 238320 - Painting & wall covering
- 238220 - Plumbing, heating & AC
- 238110 - Poured concrete
- 238160 - Roofing
- 238170 - Siding
- 238910 - Site preparation
- 238120 - Structural steel & precast concrete construction
- 238340 - Tile & terrazzo
- 238290 - Other building equipment
- 238390 - Other building finishing
- 238190 - Other foundation, structure, & building exterior
- 238990 - Construction (other specialty)

DELIVERY SERVICES

- 492000 - Couriers & messengers

EDUCATION

- 611000 - Educational services

FOOD SERVICES

- 722410 - Drinking places (alcoholic)
- 722511 - Full service restaurants
- 722513 - Limited service restaurants
- 722515 - Snack/non-alcoholic beverage places
- 722300 - Special food service/catering

FOOD MANUFACTURING

- 311110 - Animal food mfg.
- 311800 - Bakeries & tortilla mfg.
- 311400 - Specialty food mfg.
- 311900 - Other food mfg.

HEALTH CARE SERVICES

- 621610 - Home health care services
- 621399 - Misc. health practitioners

INTERNET & DATA PROCESSING

- 518210 - Data processing & hosting

MOTION PICTURE & SOUND

RECORDING

- 512100 - Motion picture & video
- 512200 - Sound recording industries

PERFORMING ARTS & SPORTS

- 711410 - Agents & managers for artists, athletes, entertainers
- 711510 - Artist, writer, performer
- 711300 - Promoters of performing arts, sports, similar events

PERSONAL & LAUNDRY SERVICES

- 812111 - Barber shops
- 812112 - Beauty salons
- 812113 - Nail salons
- 812930 - Parking lots & garages
- 812910 - Pet care
- 812990 - All other personal services

REPAIR & MAINTENANCE:

CARS, MACHINES, EQUIPMENT

- 811120 - Auto body, paint, interior, glass
- 811110 - Auto mechanical & electrical
- 811190 - Other auto repair/maintenance (oil change, car washes)
- 811310 - Commercial & industrial equipment repair/maintenance
- 811210 - Electronic & precision equipment repair/maintenance
- 811490 - Other personal & household goods repair & maintenance

RETAIL

- 454112 - Electronic auctions
- 454111 - Electronic shopping
- 454210 - Vending machine
- 454390 - Direct selling

TRANSPORTATION

- 484110 - Freight trucking, local
- 484120 - Freight trucking, long distance
- 485410 - School & employee bus
- 484200 - Specialized freight trucking (household moving vans)
- 485300 - Taxi & limousine service
- 485990 - Other transit & ground passenger transportation

BANK ROUTING NUMBERS

Updated 11/2022

It's best to copy the routing number off an actual check if available. *DO NOT* use the number off a deposit slip!

If the client does not have something issued by the financial institution, use this guide *CAREFULLY!*

If there is any uncertainty as to where the account was opened, have client call to verify the routing number.

BANK	ROUTING NUMBER	APPLICABLE TO ACCOUNTS OPENED IN . . .	PHONE NUMBERS
Amegy Bank	113011258	Texas	(800) 287-0301
America First National Bank	113024106	Texas	(713) 596-2888
Bank of America	111000025	Texas	(800) 432-1000
Bank of Texas	111014325	Texas	(713) 578-3500
BBVA Compass	113010547	Texas	(844) 228-2872
Capital One	Varies by bank entity	Texas	(800) 655-2265
Cathay Bank	122203950	Texas	(713)278-9599
Chase/JP Morgan Chase	111000614	Texas	(800) 935-9935
Comerica Bank	111000753	Texas	(800) 925-2160
East West Bank	322070381	Texas	(888) 895-5650
First Community Credit Union	313084674	Texas	(281) 856-5300
First Convenience Bank	111906271	Texas	(800) 903-7490
Frost Bank	114000093	Texas	(800) 513-7678
Gulf Coast Educators Federal Credit Union	313087286	Texas	(281) 487-9333
Houston Metropolitan Federal Credit Union	313083646	Texas	(832) 239-8599
IBC - International Bank of Commerce	113000861	Houston	(713) 526-1211
JSC Federal Credit Union	313083992	Texas	(281) 488-7070
Plus4 Credit Union	313083675	Texas	(713) 970-6200
Prime Way Federal Credit Union	313083727	Houston	(713) 799-6200
Prosperity Bank	113122655	Texas	(713) 531-1401
Regions Bank	111900785	Texas	(800) 734-4667
Shell Federal Credit Union	313080636	Texas	(713) 844-1100
Smart Financial Credit Union	313083578	Houston	(713) 850-1600
Texas Bay Area Credit Union	313082935	Texas	(713) 852-6700
Texas Dow Employee Credit Union	313185515	Texas	(800) 839-1154
Wellby Financial (Formerly JSC FCU)	313083992	Texas	(281) 488-7070
Wells Fargo	111900659	Texas	(800) 869-3557
Wells Fargo	112000066	El Paso	(800) 869-3557
Woodforest National	113008465	Texas	(877) 968-7962

TAX ASSISTANCE

HOUSTON VOLUNTEER LAWYERS (HVL) LOW INCOME TAXPAYER CLINIC (LITC)

The Low Income Taxpayer Clinic (LITC) serves taxpayers who have a problem with the IRS and whose income is below a certain level. It is independent from the IRS and can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, HVL can provide multilingual information (especially Spanish) about taxpayer rights and responsibilities. For questions or to make an appointment, call Houston Volunteer Lawyers at 713-228-0735.

TAXPAYER ADVOCATE SERVICE (TAS)

If unable to resolve an issue with the IRS directly, TAS is the taxpayer's voice at the IRS. Their job is to ensure that every taxpayer is treated fairly and the taxpayer rights are communicated and understood. TAS offers free assistance to guide taxpayers through the process of resolving tax problems that can't be solved independently by the taxpayer. TAS is independent within the IRS and does not disclose information with the IRS unless necessary to resolve the taxpayer issue. For further information, the national contact number is 1-877-777-4778, Houston number is 713-209-3660 (message only on first call).

TAX ACRONYMS

TP	Taxpayer
MFJ	Married Filing Jointly
MFS	Married Filing Separately
HOH	Head of Household
EIC/EITC	Earned Income Tax Credit
AOC	American Opportunity Credit
EIN	Employee Identification Number
ITIN	Individual Taxpayer Identification Number
CTC	Child Tax Credit
ACTC	Additional Child Tax Credit
IP PIN	Identity Protection Personal ID Number
AGI	Adjusted Gross Income
PTC	Premium Tax Credit
APTC	Advanced Premium Tax Credit

Ten Key Points for Communicating with People with Disabilities

1 | Speak directly.

Speak directly to the individual with a disability rather than through a companion or sign language interpreter who may be present.



5 | Treat adults as adults.

Address people with disabilities by their first names only when extending that same familiarity to all others. Never patronize people in wheelchairs by patting them on the head or shoulder.



8 | Place yourself at eye level when speaking with someone in a wheelchair or on crutches.



2 | Offer to shake hands when introduced.

People with limited hand use or an artificial limb can usually shake hands and offering the left hand is an acceptable greeting.



6 | Do not lean against or hang on someone's wheelchair.

Bear in mind that people with disabilities treat their chairs as extensions of their bodies. And so do people with guide dogs and help dogs. Never distract a work animal from their job without the owner's permission. Titles II and III of the ADA makes it clear that service animals are allowed in public facilities and accommodations.



9 | Tap a person who is deaf or hard of hearing on the shoulder or wave your hand to get his or her attention.

Look directly at the person and speak clearly, slowly, and expressively to establish if the person can read your lips. If so, try to face the light source and keep hands, cigarettes and food away from your mouth when speaking. If a person is wearing a hearing aid, don't assume that they have the ability to discriminate your speaking voice. Never shout at a person. Just speak in a normal tone of voice.



3 | Always identify yourself and others who may be with you when meeting someone with a visual disability.

When conversing in a group, remember to identify the person to whom you are speaking.



7 | Listen attentively when talking with people who have difficulty speaking and wait for them to finish.

If necessary, ask short questions that require short answers, or a nod of the head. Never pretend to understand; instead repeat what you have understood and allow the person to respond.



10 | Relax.

Don't be embarrassed if you happen to use common expressions, such as "See you later" or "Did you hear about this?" that seem to relate to a person's disability.











4 | If you offer assistance, wait until the offer is accepted.

Then listen or ask for instructions.



RESOURCE LIST

 <p>Houston Volunteer Lawyers</p> <p>Assists low-income taxpayers with tax collection disputes, representation before the IRS or in court with audits. Multilingual information provided. Call 713-255-1TAX</p>	 <p>Taxpayer Advocate Service</p> <p>Helps when you are unsuccessful resolving issues with the IRS or have tax problems that you cannot solve independently. Call 1-877-777-4778</p>
<p>2-1-1 Texas/United Way HELPLINE</p> <p>Need help finding housing, food, childcare, crisis counseling, substance abuse treatment, and more Call: 2-1-1</p> <p>It is free and available 24 hours, 7 days a week. Operators that speak several languages are ready to help you</p>	 <p>BakerRipley Entrepreneur Connection</p> <p>Start or grow your small business with technical assistance, one-on-one business coaching, access to capital, and more</p> <p>Contact us: opportunity@bakerripley.org www.bakerripley.org</p>
 <p>BakerRipley Community Centers</p> <p>Five centers across the region. Access monthly food distribution, health resources, family events and more.</p> <p>www.bakerripley.org</p>	 <p>BakerRipley Utility Assistance</p> <p>Get help paying your electricity and gas bills. Our program is here to help eligible households in Brazoria, Galveston, and Harris counties.</p> <p>Call: 713-590-2327 www.bakerripley.org</p>
 <p>BakerRipley Immigration & Citizenship</p> <p>We provide Citizenship services and legal representation to eligible community members. Call: 346-867-3871 Email: immigration@bakerripley.org</p>	 <p>BakerRipley Adult Education</p> <p>We offer a range of services including ESL classes, GED preparation, job training, and computer classes. Call: 713-273-3719 Email: adulthood@bakerripley.org</p>
 <p>Workforce Solutions Career Offices</p> <p>Unlock your career potential with workforce Solutions, your go-to resource for workforce development, training, upskilling, and scholarships. Call: 1-888-469-5627 www.bakerripley.org</p>	<p>IMPORTANT!</p> <p>Make sure to encourage neighbors to check the services available at the site where the tax center is located.</p>



BakerRipley

Neighborhood Tax Centers

FREE Tax Preparation

FREE ITIN applications and renewals

SOUTHWEST

1 BakerRipley Gulfton Sharpstown Campus

6500 Rookin St., Houston, TX 77074

CENTRAL

2 BakerRipley Ripley House

4410 Navigation Blvd, Houston, TX 77011

WEST

3 Chinese Community Center

9800 Town Park Dr., Houston, TX 77036

FORT BEND

4 United Way Fort Bend Center

12300 Parc Crest Dr., Stafford, TX 77477

SPRING BRANCH

5 Memorial Assistance Ministries

1625 Blalock Rd, Houston, TX 77080

SOUTHWEST

6 Sunnyside Multi-Service Center

4410 Reed Rd, Houston, TX 77051

NORTH

7 Acres Homes Multi-Service Center

6719 W. Montgomery, Houston, TX 77091

8 BakerRipley East Aldine Campus

3000 Aldine Mail Route Rd, Houston, TX 77039

9 United Way Montgomery County Center

1600 Lake Front Cir. Spring, TX 77380

12 Community Assistance Center

1022 McCall Ave, Conroe, TX 77301

New!

13 North Channel Library

15741 Wallisville Rd, Houston, TX 77049

14 Hiram Clarke Multi-Service Center

3810 W Fuqua St, Houston, TX 77045

PASADENA

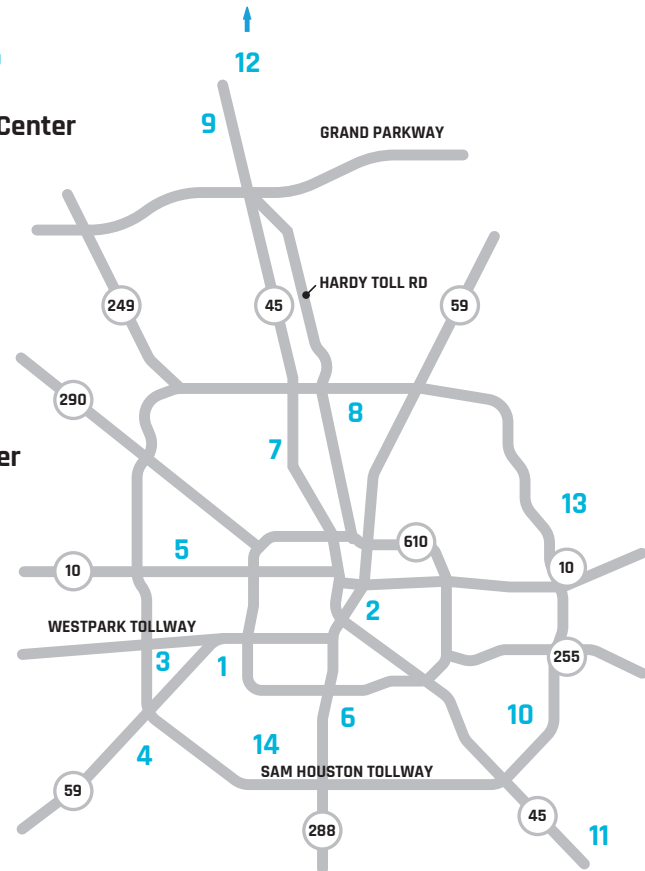
10 BakerRipley Pasadena Campus

720 Fairmont Pkwy, Pasadena, TX 77504

CLEAR LAKE

11 United Way Bay Area Center

1300 Bay Area Blvd, Houston, TX 77058



ITIN APPLICATIONS AND RENEWALS ARE AVAILABLE AT THESE LOCATIONS

**TAX CENTERS ARE OPEN
JANUARY THROUGH APRIL 15, 2024**