

VITA/TCE Volunteer Tax Alert

VTA 2022-02, Certification Testing and Using Form 6744 - UPDATE

Purpose

Volunteers should use caution when completing their Foreign Student and Scholar (FS&S) certification test and using the **Form 6744, VITA/TCE Volunteer Assistor's Test/Retest**.

Identified Issues

Final revisions of the Form 6744 and the online certification have already printed/posted. The Foreign Student and Scholar certification test in Link and Learn Taxes and Form 6744 have the following errors. **These updates will have an impact on the Link and Learn online certification and Form 6744 information.**

Scenario 2, Kim Lee in the online version in Link and Learn Taxes and the printed version of Form 6744, pages 207 and 208, Forms 10402-S are **missing the Unique Form Identifier, Box 4a, Exemption Code and Box 13g, Ch.4 status code.**

Unique Form Identifier: **0123456789**

Box 4a, Exemption Code: **04**

Box 13g, Ch. 4 status code: **23**

Message for SPEC Employees, Partners and Volunteers

Please use the corrected information provided above or the revised Forms 1042-S on page 2 and 3 when completing the Foreign Student and Scholar test/retest in Link and Learn Taxes and when using Form 6744. **Neither Link and Learn Taxes nor Form 6744 reflect this update.**

If you have any questions or concerns, please contact your site coordinator, partner, or relationship manager.

Thank you for volunteering and for your dedication to top QUALITY service!"

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 20	2 Gross income 2,000	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any XXX-XX-XXXX		13f Ch. 3 status code									
		3a Exemption code	4a Exemption code 04			13g Ch. 4 status code 23									
		3b Tax rate .	4b Tax rate .	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any		13j LOB code								
5 Withholding allowance				13k Recipient's account number											
6 Net income				13l Recipient's date of birth (YYYYMMDD) <table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)											
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN											
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				15 Check if pro-rata basis reporting <input type="checkbox"/>											
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15d Intermediary or flow-through entity's name											
10 Total withholding credit (combine boxes 7a, 8, and 9)				15e Intermediary or flow-through entity's GIIN											
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15f Country code		15g Foreign tax identification number, if any									
12a Withholding agent's EIN xx-xxxxxxx	12b Ch. 3 status code	12c Ch. 4 status code 2		15h Address (number and street)											
12d Withholding agent's name State University				15i City or town, state or province, country, ZIP or foreign postal code											
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16a Payer's name											
12f Country code	12g Foreign tax identification number, if any			16b Payer's TIN											
12h Address (number and street) 122 Main St				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code								
12i City or town, state or province, country, ZIP or foreign postal code Lincoln, IL 62656				17a State income tax withheld		17b Payer's state tax no.	17c Name of state								
13a Recipient's name Kim Lee				13b Recipient's country code KO											
13c Address (number and street) 245 2nd Street International Hall															
13d City or town, state or province, country, ZIP or foreign postal code Lincoln, IL 62656															

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 16	2 Gross income 6,000	3 Chapter indicator. Enter "3" or "4" 3a Exemption code 3b Tax rate	4a Exemption code 04 4b Tax rate	13e Recipient's U.S. TIN, if any XXX-XX-XXXX	13f Ch. 3 status code 13g Ch. 4 status code 23
5 Withholding allowance				13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
6 Net income				13j LOB code	
7a Federal tax withheld				13k Recipient's account number	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD)	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15 Check if pro-rata basis reporting <input type="checkbox"/>	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
				15c Ch. 4 status code	
12a Withholding agent's EIN xx-xxxxxxx	12b Ch. 3 status code	12c Ch. 4 status code 2		15d Intermediary or flow-through entity's name	
12d Withholding agent's name State University				15e Intermediary or flow-through entity's GIIN	
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15f Country code	15g Foreign tax identification number, if any
12f Country code	12g Foreign tax identification number, if any			15h Address (number and street)	
12h Address (number and street) 122 Main St				15i City or town, state or province, country, ZIP or foreign postal code	
12i City or town, state or province, country, ZIP or foreign postal code Lincoln, IL 62656				16a Payer's name	16b Payer's TIN
				16c Payer's GIIN	16d Ch. 3 status code
				16e Ch. 4 status code	
13a Recipient's name Kim Lee		13b Recipient's country code KO		17a State income tax withheld	17b Payer's state tax no.
13c Address (number and street) 245 2nd Street International Hall				17c Name of state	
13d City or town, state or province, country, ZIP or foreign postal code Lincoln, IL 62656					