

## 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.

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

