FREE COMMUNITY TAX SERVICE DECISION TREE 24-25

Are you a U.S. Citizen or a permanent resident?
Visit https://www.irstaxapp.com/use-substantial-presence-test-calculator/ to determine tax residency status.

- NO → OUT OF SCOPE
- YES ↓

Do you have at least one source of taxable income in 2024?

- NO → OUT OF SCOPE
- YES ↓

Was your total household income under $67,000 in 2024? (Estimate as closely as you can)

- NO → OUT OF SCOPE
- YES ↓

Was Social Security your only income source in 2024?

- NO → Do you need to file a tax return for any other state, other than Indiana?
- YES ↓

Did you have part of your Social Security benefits withheld for tax purposes?

- NO → SENIORS CREDIT: "If the only income you received in 2023 was social security or SSEB portion of tier 1 railroad retirement benefits, your benefits aren't generally taxable and you don't need to file a return. you are likely eligible for an Indiana Credit for the Elderly. The credit is usually $50-100 depending on your total income. If you would like to give us your name and address, we will mail you the form and a pre-addressed envelope to help you claim the credit."
- YES ↓

Do you need to file a tax return for any other state, other than Indiana?

- YES → OUT OF SCOPE
- NO ↓

Did you buy or sell stock, bonds, mutual funds, or cryptocurrency?

- YES → OUT OF SCOPE
- NO ↓

Did you do any of the following: buy or sell rental property, sell a business, have a net loss on a business, or have more than $35,000 in business expenses?

- YES → OUT OF SCOPE
- NO ↓

Do you have any foreign income, farm income, or have a schedule K-1 (Partner's Share of Income, Deductions, Credits, etc)?

- YES → OUT OF SCOPE
- NO ↓

Are you self employed?

- NO → IN SCOPE
- YES ↓

Do you receive a premium tax credit health insurance deduction?

- YES → OUT OF SCOPE
- NO ↓

Did you contribute to a retirement plan with your self-employed business?

- YES → OUT OF SCOPE
- NO → IN SCOPE

OUT OF SCOPE
"Unfortunately, based on your situation we cannot prepare your tax return this year. You can visit unitedwaysci.org/freefile to find software that will allow you to file yourself, or you could find a paid preparer to help you."

IN SCOPE
Continue to Appointment Plus to make an appointment