

## **Ask the Probate Judge—Income Tax Assistance for Seniors**

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**Q: My dad died in August of last year and Mom could use some help with her taxes. Are there any organizations that volunteer or for a small fee help out the elderly on taxes? She is 76 and my dad was retired from the Air Force.**

Your excellent question is very timely, since tax season is upon us! I asked my fellow Popejoy Hall usher friend Laura Criel, a retired IRS Public Affairs officer and current member of the Taxpayer Advocacy Panel (TAP), to help answer your question. It appears that multiple options exist to help seniors prepare and file their income tax returns. I hope that you can find help for your mother at one of the following sites.

### **Internal Revenue Service (IRS)**

The IRS provides electronic filing and tax-filing help through the Volunteer Income Tax Assistance (VITA) program and Tax Counseling for the Elderly (TCE). The IRS provides training to enable volunteers to prepare simple income tax returns at no cost to those with low to moderate income. Assistance is also provided for non-English speakers, seniors, and disabled people. These programs are available statewide. Call the IRS toll free 1-800-829-1040 to find out if VITA or TCE volunteers are in your community.

### **AARP Tax Aide**

AARP Tax Aide is an organization under the IRS TCE grouping. They focus on providing free tax assistance to low- and moderate-income seniors; however, they will prepare tax returns for anyone entering the premises with a relatively simple tax situation. Albuquerque has 14 preparation sites within the city limits and served about 7,800 clients last year. AARP Tax Aides are located at every senior center in Albuquerque and provide preparation at some senior apartment complexes. This program runs from February 1st to April 15th with the days and hours varying by location. People who need assistance should call AARP Information Center at 830-3096 (Albuquerque) or their neighborhood senior center. To find a Tax-Aide site near you, call toll free 1-888-227-7669 or visit the web site at [www.aarp.org/taxaide](http://www.aarp.org/taxaide).

### **CNM's TaxHelp New Mexico**

CNM's TaxHelp New Mexico program is one of the nation's largest VITA coalitions. It began 34 years ago at Central New Mexico Community College (CNM, formerly TVI) as a means of giving accounting students practical work experience in tax preparation while serving a community need.

The free tax return preparation service prepares and files tax returns electronically for those whose annual household income is less than \$42,000 or who are age 65 or older. According to recent numbers, 70% of New Mexicans are eligible for the program, yet only 6.5% take advantage of it. Some sites allow you to set an appointment, but most sites operate on a first-come, first-served basis.

CNM's TaxHelp New Mexico helps to ensure that low-income and elderly taxpayers receive the tax benefits they are entitled to. This includes the state low income rebates and the Earned Income Tax Credit (EITC) — a federal credit worth up to \$4,536 for qualified low-to-moderate income workers. Their web site is [www.cnm.edu/taxhelp](http://www.cnm.edu/taxhelp).

### **NM Tax & Rev**

The New Mexico Taxation and Revenue Department's district tax offices offer free state income tax help and filing service to low-income filers. District offices are located in Santa Fe, Albuquerque, Las Cruces, Roswell, Carlsbad, Clovis, Hobbs, Alamogordo, Silver City, and Farmington. Certain rebates and credits are available to New Mexico seniors with a modified gross income of \$22,000 or less. Property tax rebates may also be available.

A helpful brochure with tax information and phone numbers for these offices is posted on the Taxation and Revenue's webpage:

[http://www.tax.state.nm.us/pubs/brochure\\_1.pdf](http://www.tax.state.nm.us/pubs/brochure_1.pdf). Tax and Rev's website [www.state.nm.us/tax](http://www.state.nm.us/tax) has forms and other information about filing taxes.

Write to Judge Rudd at P.O. Box 36011, Albuquerque, N.M., 87176-6011, or email [jueznm@aol.com](mailto:jueznm@aol.com). The judge cannot answer questions about specific cases.

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