



# GRIC 2026 VITA PROGRAM

## IMPORTANT NOTICE IRS 2025 UPDATES

- Taxpayers electing a paper check. The IRS has mandated submittal of a ***Request for Payment of Federal Benefits by Check form***. In addition the check process will take up to 6-9 months to receive.
- Interest may be claimed as a deduction for new vehicle purchases in 2025. The following are conditions to claim: must have VIN# available, vehicle assembly must be in the United States, must be for personal use, and you must be the first owner of the vehicle.
- Tips can be claimed as a deduction if your occupation is listed on the *IRS and Treasury List of Occupations*.
- If you had overtime pay in 2025, last paystub is required to determine tax deduction.
- Married filing separately and Adoption Credit is not offered through the IRS VITA program.
- Volunteers will be at the **District 6 Service Center** for drop-off only on **Thursday February 5, 2026 from 9am-1pm** and returning on **Tuesday February 10, 2026 9am – 1pm** for signatures.
- Volunteers will be at the **District 1 Service Center** for drop-off only on **Friday February 20, 2026 from 9am-1pm** and returning on **Tuesday February 24, 2026 from 9am-1pm** for signatures.

If you have any questions, please contact the Internal Audit Department  
at 520-562-9550

# Request for Payment of Federal Benefits by Check

FS Form 1201W (January 2021) Previous versions obsolete.

Federal law (31 U.S.C. 3332 and 31 CFR 208) requires that all Federal benefit and other nontax payments be made electronically.

To receive your payments by check, you must explain how you qualify for a waiver by submitting this certified Request for Waiver to the U.S. Department of the Treasury.

**DIRECTIONS** • Complete boxes A, B, C, and D.

- This Request for Waiver must be signed by the payment recipient. In cases where a representative payee has been designated, the representative payee is the payment recipient who should sign the form.

- Submit the completed original form to the U.S. Treasury Electronic Payment Solution Center at the address found at the bottom of this form.
- Incomplete forms cannot be processed.

## A. FEDERAL PAYMENT RECIPIENT INFORMATION

(print name[s] and address exactly as they appear on your benefit check)

NAME OF THE PERSON ENTITLED TO GOVERNMENT BENEFITS (BENEFICIARY)		
REPRESENTATIVE PAYEE? Yes <input type="checkbox"/> (If Yes enter name at right) No <input type="checkbox"/>	NAME OF REPRESENTATIVE PAYEE	
ADDRESS (street, route, P.O. Box, apartment number)		
CITY (or APO / FPO)	STATE	ZIP CODE
DAYTIME TELEPHONE NUMBER		
SOCIAL SECURITY NUMBER OF PERSON ENTITLED TO GOVERNMENT BENEFITS (BENEFICIARY)		
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
CLAIM NUMBER		

## B. WAIVER REQUEST (one form for each check received)

### TYPE OF FEDERAL BENEFIT:

Receiving payments electronically will impose a hardship on me because (check one):

I am unable to manage an account at a financial institution or a Direct Express® card account due to a mental impairment.

I am unable to manage an account at a financial institution or a Direct Express® card because I live in a remote geographic location lacking the infrastructure to support electronic financial transactions.

I was born on or before May 1, 1921.  
My date of birth is:  mm / dd / yy

## C. REQUEST FOR WAIVER SUPPORTING INFORMATION

Please write 1-2 sentences to explain why your mental impairment or remote geographic location makes you unable to receive payments electronically.

## D. CERTIFICATION

I certify that all of the statements in this Request for Waiver are true. I understand that any person who knowingly or willfully makes false or fraudulent statements or representations to the United States government in connection with this Request for Waiver may be subject to fines and / or imprisonment (18 U.S.C. §§ 1001).

SIGNATURE	DATE
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Be sure to complete all sections of this form. Otherwise, the form cannot be processed.

Return the completed form to:  
**U.S. Treasury Electronic Payment Solution Center**  
**U.S. Department of the Treasury**  
**P.O. Box 650527**  
**Dallas, TX 75265-0527**

**PRIVACY ACT NOTICE:** Collection of the information in this Request for Waiver is authorized by 5 U.S.C. § 552a, 31 U.S.C. § 3332(g), and Executive Order 9397 (November 22, 1943). Your social security number and the other information requested will allow the federal government to process your request for a waiver. Your social security number is requested to ensure the accurate identification and retention of records pertaining to you and to distinguish you from other recipients of federal payments. This information will be disclosed to the Department of the Treasury and its fiscal and financial agents, and other federal agencies, as necessary to process your request for a waiver. This information may also be disclosed to a court, congressional committee or another government agency as authorized or required to verify your receipt of federal payments. Although providing the requested information is voluntary, your request for waiver cannot be processed without it.



# Treasury, IRS issue guidance listing occupations where workers customarily and regularly receive tips under the One, Big, Beautiful Bill

IR-2025-92, Sept. 19, 2025

WASHINGTON — The Department of the Treasury and the Internal Revenue Service today provided guidance on “no tax on tips” provision. The One, Big, Beautiful Bill proposed regulations identify occupations customarily and regularly receive tips and define “qualified tips” eligible taxpayers may claim as a deduction. The proposed regulations [list](#) nearly 70 separate occupations of tipped workers, from bartenders to water taxi operators.

Treasury and IRS request comments from the public within 30 days to be made through [Regulations.gov](#). Complete instructions on submitting comments can be found in the proposed regulations. **Comments on the proposed regulations are due by Oct. 23, 2025.**

## List of occupations that receive tips

Treasury Tipped Occupation Code, provides a three-digit code and descriptions for the occupations listed within the proposed regulations. The proposed regulations group the occupations into eight categories:

- 100s – Beverage and Food Service
- 200s – Entertainment and Events
- 300s – Hospitality and Guest Services
- 400s – Home Services
- 500s – Personal Services
- 600s – Personal Appearance and Wellness
- 700s – Recreation and Instruction
- 800s – Transportation and Delivery

## Definition of qualified tips

In order to claim the deduction, a worker must both be in an occupation on the list and receive qualified tips. The proposed regulations provide a definition of qualified and not qualified tips which includes the following factors:

- Qualified tips must be paid in cash or an equivalent medium, such as check, credit card, debit card, gift card, tangible or intangible tokens that are readily exchangeable for a fixed amount in cash, or another

denominated in cash.

- Qualified tips must be received from customers or, in the case of an employee, through a mandatory or voluntary tip-sharing arrangement, such as a tip pool.
- Qualified tips must be paid voluntarily by the customer and not be subject to negotiation. Qualified tips do not include some service charges. For instance, in the case of a restaurant that imposes an automatic 18% service charge for large parties and distributes that amount to waiters, bussers and kitchen staff; if the charge is added with no option for the customer to disregard or modify it, the amounts distributed to the workers from it are not qualified tips.
- Any amount received for illegal activity, prostitution services, or pornographic activity is not a qualified tip.

**⚠** *News items may not be updated after their release. Please verify the date before relying on the language.*