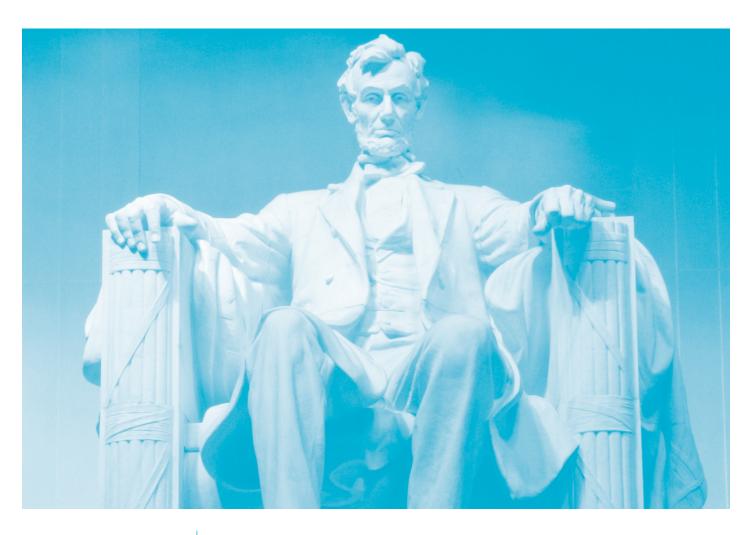


6744

VITA/TCE Volunteer Assistor's Test/Retest

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2023 RETURNS





Take your VITA/TCE training online at https://apps.irs.gov/app/vita/. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

- **VSC 1** Follow all Quality Site Requirements (QSR).
- **VSC 2** Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.
- **VSC 3** Do not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization.
- **VSC 4** Do not knowingly prepare false returns.
- **VSC 5** Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.
- **VSC 6** Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner's site VITA/TCE electronic filing ID number (EFIN)
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- Termination of your sponsoring organization's partnership with the IRS
- · Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

PREFACE1	Basic Scenario 2: Cameron and Deirdre Edmunds	32
Quality Return Process1	Basic Scenario 2: Test Questions	32
Test Instructions2	Basic Scenario 3: Eric and Fiona Fisher	
Special Accommodations2		
Reference Materials2	Basic Scenario 3: Test Questions	
Using Tax Preparation Software2	Basic Scenario 4: Jack and Diane Gibson	
Taking the Test3	Basic Scenario 4: Test Questions	34
Test Answer Sheet	Basic Scenario 5: Jasmine Harris	35
Certification Tests4	Basic Scenario 5: Test Questions	35
Test Answer Sheet	Basic Scenario 6: Lucas Turner	36
	Basic Scenario 6: Test Questions	36
Test Answer Sheet	Basic Scenario 7: Owen and Kimberly Wal	ker37
Test Answer Sheet8	Basic Scenario 7: Test Questions	45
Test Answer Sheet9	Basic Scenario 8: Zoe Watson	46
RETEST ANSWER SHEETS10	Basic Scenario 8: Test Questions	51
VOLUNTEER STANDARDS OF CONDUCT TEST14	Basic Scenario 9: Hailey Simpson	
Test Questions14	Basic Scenario 9: Test Questions	59
VOLUNTEER STANDARDS OF CONDUCT RETEST QUESTIONS17	BASIC COURSE RETEST QUESTIONS	60
Volunteer Standards of	Retest Basic Scenario 1: Adam Baker	60
Conduct Agreement19	Basic Scenario 1: Retest Questions	60
INTAKE / INTERVIEW AND QUALITY REVIEW TEST QUESTIONS21	Retest Basic Scenario 2: Cameron and Deirdre Edmunds	61
Intake / Interview and Quality	Basic Scenario 2: Retest Questions	61
Review Retest Questions23	Retest Basic Scenario 3: Eric	
SITE COORDINATOR TEST QUESTIONS25	and Fiona Fisher	62
Site Coordinator Certification Retest Questions	Basic Scenario 3: Retest Questions	62
BASIC COURSE SCENARIOS AND	Retest Basic Scenario 4: Jack and Diane Gibson	63
TEST QUESTIONS31	Basic Scenario 4: Retest Questions	63
Basic Scenario 1: Adam Baker31	Retest Basic Scenario 5: Jasmine Harris	64
Basic Scenario 1: Test Questions31	Basic Scenario 5: Retest Questions	64

Retest Basic Scenario 6: Lucas Turner	65	Advanced Scenario 2: Scott and Barbara Gyms	105
Basic Scenario 6: Retest Questions	65	·	
Basic Scenario 7: Retest Questions	66	Advanced Scenario 2: Retest Questions	
Basic Scenario 8: Retest Questions	67	Advanced Scenario 3: Rose Jones	
Basic Scenario 9: Retest Questions	68	Advanced Scenario 3: Retest Questions	.106
ADVANCED COURSE SCENARIOS		Advanced Scenario 4: Carmen Gomez	.107
AND TEST QUESTIONS	69	Advanced Scenario 4: Retest Questions	107
Advanced Scenario 1: Lydia Roadway	69	Advanced Scenario 5: Helen White	108
Advanced Scenario 1: Test Questions	69	Advanced Scenario 5: Retest Questions	108
Advanced Scenario 2: Scott	70	Advanced Scenario 6: Mike Cooper	109
and Barbara Gyms		Advanced Scenario 6: Retest Questions	109
Advanced Scenario 2: Test Questions	70	Advanced Scenario 7: Matthew	
Advanced Scenario 3: Rose Jones	71	and Rebecca Monroe	110
Advanced Scenario 3: Test Questions	71	Advanced Scenario 7: Retest Questions	110
Advanced Scenario 4: Carmen Gomez	72	Advanced Scenario 8: Julia Oakley	112
Advanced Scenario 4: Test Questions	72	Advanced Scenario 8: Retest Questions	112
Advanced Scenario 5: Helen White	73	Advanced Scenario 9: David MacLee	114
Advanced Scenario 5: Test Questions	73	Advanced Scenario 9: Retest Questions	114
Advanced Scenario 6: Mike Cooper	74	MILITARY COURSE SCENARIOS	445
Advanced Scenario 6: Test Questions	74	AND TEST QUESTIONS	
Advanced Scenario 7: Matthew		Military Scenario 1: Amanda Franks	. 115
and Rebecca Monroe	75	Military Scenario 1: Test Questions	. 115
Advanced Scenario 7: Test Questions	83	Military Scenario 2: Cory and Chelsea Springs	116
Advanced Scenario 8: Julia Oakley	84	. •	
Advanced Scenario 8: Test Questions	95	Military Scenario 2: Test Questions	
Advanced Scenario 9: David MacLee	96	Military Scenario 3: Sasha Pippen	. 117
Advanced Scenario 9: Test Questions	103	Military Scenario 3: Test Questions	. 117
Advanced Scenario 1: Lydia Roadway		Military Scenario 4: Scott and Mary Johnson.	. 118
Advanced Scenario 1: Retest Questions		Military Scenario 4: Test Questions	. 118
navanota obtilano 1. Nelesi Questions	104	Military Scenario 5: Jesse	
		and Nicola, James	110

Military Scenario 5: Test Questions125	International Scenario 3: Retest Questions143
MILITARY COURSE SCENARIOS AND RETEST QUESTIONS126	FEDERAL TAX LAW UPDATE TEST FOR CIRCULAR 230 PROFESSIONALS145
Military Scenario 1: Amanda Franks126	Scenario 1: Herb and Alice Freeman145
Military Scenario 1: Retest Questions126	Scenario 1: Test Questions145
Military Scenario 2: Cory and Chelsea Springs	Scenario 2: Chloe Carlow146
Military Scenario 2: Retest Questions127	Scenario 2: Test Questions146
Military Scenario 3: Sasha Pippen128	Scenario 3: Luther and Lexi Lincoln147
Military Scenario 3: Retest Questions	Scenario 3: Test Questions147
Military Scenario 4: Scott and Mary Johnson 129	Scenario 4: Siena King149
Military Scenario 4: Retest Questions129	FEDERAL TAX LAW UPDATE RETEST FOR CIRCULAR 230 PROFESSIONALS157
Military Scenario 5: Jesse and Nicole James 130	Scenario 1: Herb and Alice Freeman157
Military Scenario 5: Retest Questions131	Scenario 1: Retest Questions157
INTERNATIONAL COURSE SCENARIOS AND TEST QUESTIONS132	Scenario 2: Chloe Carlow158
International Scenario 1: Daniel	Scenario 2: Retest Questions158
and Ruth Kangaroo132	Scenario 3: Luther and Lexi Lincoln159
International Scenario 1: Test Questions132	Scenario 3: Retest Questions159
International Scenario 2: Jacques	Scenario 4: Siena King160
and Dana Plougeur	Scenario 4: Retest Questions160
International Scenario 2: Test Questions 133 International Scenario 3: George and Charlotte Middleton	2023 VITA/TCE FOREIGN STUDENT TEST FOR VOLUNTEERS161
	Scenario 1: Enrique Satō176
International Scenario 3: Test Questions139	Scenario 1: Enrique Sato Test Questions176
INTERNATIONAL COURSE RETEST QUESTIONS141	Taxability of Income, ITINs, and Credits177
International Scenario 1: Daniel	Scenario 2: Kim Lee179
and Ruth Kangaroo141	Scenario 2: Kim Lee Test Questions182
International Scenario 1: Retest Questions 141	Scenario 3: Rudra Ram183
International Scenario 2: Jacques and Dana Plougeur142	Scenario 3: Rudra Ram Test Questions184
International Scenario 2: Retest Questions 142	Scenario 4: Sonva Ivanov185

Scenario 4: Sonya Ivanov Test Questions 186
Refunds, Deductions, and the Best Form to Use
2023 VITA/TCE FOREIGN STUDENT RETEST FOR VOLUNTEERS189
Residency Status, Form 8843, and Filing Status
Scenario 1: Enrique Satō Retest Questions192
Taxability of Income, ITINs, and Credits193
Scenario 2: Kim Lee Retest Questions194
Scenario 3: Rudra Ram Retest Questions 195
Scenario 4: Sonya Ivanov Retest Questions196
Refunds, Deductions, and the Best Form to Use197
OVER THE PHONE INTERPRETER SERVICES TEST QUESTIONS200
OVER THE PHONE INTERPRETER SERVICES RETEST QUESTIONS

Form 6744 - 2023 VITA/TCE Test

Preface

Quality Return Process

An accurate return is the most important aspect of providing quality service to the taxpayer. It establishes credibility and integrity in the program. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process, including:

- · Understanding and applying tax law
- Screening and interviewing taxpayers
- Using references, resources, and tools
- Conducting quality reviews

During training, you were given an opportunity to apply the tax law knowledge you gained. You learned how to verify and use the information provided by the taxpayer on the intake and interview sheet in order to prepare a complete and correct tax return.

You also learned how to use your reference materials and conduct a quality review.

Now it is time to test the knowledge and skills you have acquired and apply them to specific scenarios. This is the final step to help you prepare accurate tax returns within your scope of training.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures located on Link & Learn Taxes at www.irs.gov or e-mail your comments to partner@irs.gov.

Thank you for being a part of this valuable public service for your neighbors and community.

Test Instructions

Special Accommodations

If you require special accommodations to complete the test, please advise your instructor, Site Coordinator, or other VITA/TCE volunteer contact immediately.

Reference Materials

This test is based on the tax law that was in effect when the publication was printed. Use tax year 2023 values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

• This is an open book test. You may use your course book and any other reference material you will use as a volunteer. A draft Form 13614-C, Intake/Interview and Quality Review Sheet, is included in the return preparation scenarios. Use this form when completing the tax returns and answering the test questions.

Please complete this test on your own. Taking the test in groups or with outside assistance is a disservice to the customers you volunteered to help.

Using Tax Preparation Software

The Practice Lab is a tax year 2023 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Select Practice Lab from the VITA/TCE Springboard. A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create an account if you do not already have one.

Using prior year software will not generate the correct answers for the 2023 test. When using the Practice Lab to prepare return preparation scenarios, check TaxSlayer's blog to ensure all 2023 updates to calculations have been made.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated. Any question posed by the software not addressed in the interview notes can be answered as you choose.

All taxpayer names, SSNs, EINs, and account numbers provided in the scenarios are fictitious.

Taking the Test

When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** This test is based on the tax law that was in effect when the publication was finalized. The answers for the test and retest are based on 2023 values for deductions, exemptions, tax, and credits. The most current draft copies of forms were used at the time this document was published. The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.

Beginning Filing Season 2024, ALL volunteers must register and certify via Link & Learn Taxes. Go to the Link & Learn Taxes e-learning application at www.linklearncertification.com.

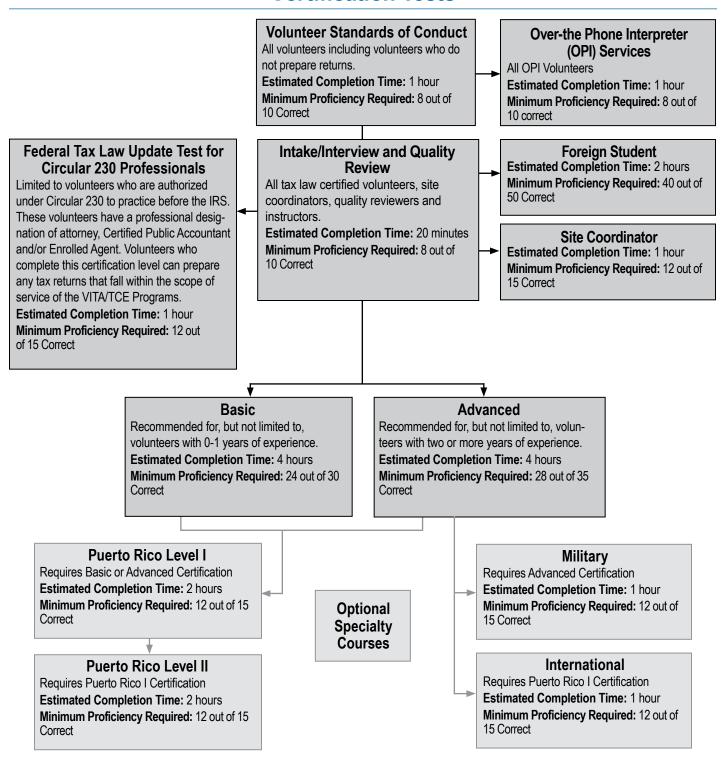
Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes to meet the requirement for all volunteers to register and certify through Link & Learn Taxes.

Test Answer Sheet

The test scenarios on Link & Learn Taxes are the same as in this booklet. Read each question carefully before entering your answers online.

Mark your answers in the test booklet. Once you have taken and passed the necessary certifications, give your completed Form 13615, Volunteer Standards of Conduct Agreement to your instructor, Site Coordinator, or other VITA/TCE volunteer contact as directed. Do not submit your entire test booklet unless otherwise directed.

Certification Tests



Step 1: Volunteer Standards of Conduct. This test is for all volunteers, including volunteers who do not prepare returns. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Step 2: Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.

Certification Tests (cont'd)

Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

- Federal Tax Law Update Test for Circular 230 Professionals. Limited to volunteers who are authorized under Circular 230 to practice before the IRS. These volunteers have a professional designation of attorney, Certified Public Accountant, and/or Enrolled Agent. Volunteers who complete this certification level can prepare any tax returns that fall within the scope of service of the VITA/TCE programs. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- Foreign Student. Estimated completion time: 2 hours. Minimum proficiency required: 40 out of 50 correct.
- Site Coordinator. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **Basic.** Recommended for, but not limited to, volunteers with 0-1 years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 24 out of 30 correct.
- **Advanced.** Recommended for, but not limited to, volunteers with two or more years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 28 out of 35 correct.

Step 4: Optional Specialty Courses. Volunteers may take one or more of the following certifications:

- **Puerto Rico Level I**. Requires Basic or Advanced certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- Puerto Rico Level II. Requires Puerto Rico Level I certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- **Military.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **International.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- Over-the-Phone Interpreter (OPI) Services. Requires Volunteer Standards of Conduct certification. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Name	

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Standards of Conduct			
1.			
2.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
Total Answers Correct: ———			
Total C	Total Questions: 10		
Passing Score: 8 of 10		8 of 10	

Intake/ Interview and Quality Review Test			
1.			
2. 3.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
Total Answers Correct: ———			
Total C	Total Questions: 10		
Passir	Passing Score: 8 of 10		

Site	Site Coordinator Test		
1.			
2. 3. 4.			
3.			
4.			
5. 6.			
7. 8. 9.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
Total A	nswers Correct: —		
Total C	Questions:	15	

Passing Score:

12 of 15

Military Course Test		
Military	Scenario 1	
1.		
2.		
	Scenario 2	
3. 4.		
4.		
5.		
6.		
	Scenario 3	
7.		
8.		
	Scenario 4	
9.		
10.		
	Scenario 5	
11.		
12.		
13.		
14.		
15.		
Total Answers Correct: ———		
Total Questions: 15		5

Passing Score:

12 of 15

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Name	
INAIIIE	

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Basic Course Test			
Basic Scenario 1			
1.			
2.			
	cenario 2		
3.			
Basic S	cenario 3		
<u>5.</u>			
Basic S	cenario 4		
7.			
8.			
Basic S	cenario 5		
9.			
10.			
	cenario 6		
11.			
12.			
13.			
Basic Scenario 7			
14.			
15.			
16.			
17.			
18.			
19.			

Basic Course Test			
Basic Scenario 8			
20.			
21.			
22.			
23.			
24.			
Basic S	cenario 9		
25.			
26.			
27.			
28.			
29.			
30.			
Total Answers Correct: ———			
Total Questions: 30			
Passing Score: 24 of 30			

Advanced Course Test		
Advanced Scenario 1		
1.		
2.		
3.		
Advance	ed Scenario 2	
4.		
5.		
	ed Scenario 3	
6.		
7.		
8.		
Advance	ed Scenario 4	
9.		
10.		
Advance	ed Scenario 5	
<u>11.</u>		
12.		
Advanced Scenario 6		
13.		

Advanced Course Test		
Advance	ed Scenario 7	
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
Advance	ed Scenario 8	
23.		
24.		
25.		
26.		
27.		
28.		
29.		
	ed Scenario 9	
30.		
31.		
32.		
33.		
34.		
35.		
Total A	nswers Correct: —	
Total Questions: 35		

28 of 35 **Passing Score:**

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Name	

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

International Course Test International Scenario 1 2. International Scenario 2 3. 4. 5. 6. International Scenario 3 7. 8. 9. 10. 11. 12. 13. 14. 15. Total Answers Correct: _ **Total Questions:** 15

Circular 230 Test		
Circular 230 Scenario 1		
1.		
2.		
3.		
	230 Scenario2	
4.		
5.		
6.		
	230 Scenario 3	
7		
8.		
9.		
10.		
Circular 230 Scenario 4		
<u>11.</u>		
12.		
13.		
14.		
15.		
Total A	Answers Correct:	
Total C	Questions: 15	
Passi	Passing Score: 12 of 15	

Circular 230 Test

Status, Form 8843, and Filing Status Test 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. Foreign Student Scenario 1 14. 15. 16. 17. Foreign Student Taxability of Income, ITINs, and Credits 18. 19. 20. 21. 22. 23.

Foreign Student Residency

Foreign Student Residency Status, Form 8843, and Filing Status Test

28.		
29.		
Foreign	Student So	cenario 3
30.		
31.		
32.		
33.		
Foreign	Student So	cenario 4
34.		
35.		
36.		
37.		
		efunds, Deduc- t Form to Use
38.		
39.		
40.		
41.		
42.		
43.		
44.		
45.		
46.		
47.		
48.		
49.		
50.		
Total A	nswers Co	rrect:
Total C	uestions:	50
Passir	Passing Score: 40 of 50	

Privacy Act Notice

Passing Score:

12 of 15

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

24.

25. 26. 27.

Foreign Student Scenario 2

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

N I	
Name	

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Over the Phone Interpreter Services Test		
1.		
2. 3.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
Total A	nswers Corre	ct: ———
Total C	Questions:	10
Passing Score: 8 of 10		8 of 10

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Name	
manne	

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Standards of Conduct		
1.		
2. 3.		
3.		
4.		
5. 6.		
6.		
7.		
8.		
9.		
10.		
Total Answers Correct:		
Total C	Questions:	10
Passir	ng Score:	8 of 10

Intake/ Interview and Quality Review Test		
1.		
<u>2.</u> 3.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
Total Answers Correct:		
Total C	Total Questions: 10	
Passir	Passing Score: 8 of 10	

Site Coordinator Test		
1.		
<u>2.</u> 3.		
3.		
4.		
5. 6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
Total A	nswers Correct: _	
Total C	Questions:	15

Passing Score:

12 of 15

Military Course Test		
Military Scenario 1		
1.		
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Total Answers Correct:		

Total Questions:

Passing Score:

15

12 of 15

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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Total Questions: Passing Score:

28 of 35

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12 of 15

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Status, Form 8843, and Filing Status Test 4. 5. 7. 10. 11. 12. 13. Foreign Student Scenario 1 14. 15. 16. 17. Foreign Student Taxability of Income, ITINs, and Credits 18. 19. 20. 21. 22. 23. 24. Foreign Student Scenario 2

Foreign Student Residency

Foreign Student Residency Status, Form 8843, and Filing Status Test

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Privacy Act Notice

Passing Score:

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Privacy Act Notice

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Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE program.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct Test.

Test Questions

Directions

Using your resource materials, answer the following questions:

- 1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - **b.** Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.
 - e. Both a and b
- 2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
- 3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
 - a. Take the \$20 and thank the taxpayer for the tip.
 - **b.** Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.
 - c. Thank the taxpayer, and explain that you cannot accept any payment for your services.
 - **d.** Refer the taxpayer to the tip jar located at the quality review and print station.

- 4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
 - **a.** Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - b. Jake should explain that a taxpayer's federal or state refund cannot be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
 - **c.** Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.
- 5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?
 - a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
 - **b.** Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.
 - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
 - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.
- 6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS does not know about it. Bob indicated NO cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?
 - a. Bob, the tax law-certified volunteer who prepared the return.
 - **b.** Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - **c.** Betty, the coordinator.
 - d. No one has violated the Volunteer Standards of Conduct.
- 7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to wi.voltax@irs.gov. Did Sue take appropriate actions as the coordinator?
 - a. Yes
 - b. No

- 8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?
 - a. Keep calm.
 - **b.** Create a peaceful and friendly atmosphere.
 - c. Remain professional and courteous.
 - **d.** All of the above.
- 9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.
 - a. True
 - b. False
- 10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and noted on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?
 - a. Yes, Ben knowingly prepared the return with false information.
 - **b.** Yes, but the return was accepted so everything is fine.
 - c. No, the cousin gave permission.
 - d. No, the cousin wasn't filing a return.

Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

- 1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?
 - a. Coordinators
 - b. Quality reviewers and tax return preparers
 - c. Greeters or client facilitators
 - d. All VITA/TCE site volunteers must pass the VSC certification test
- 2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?
 - a. The volunteer's removal from the VITA/TCE program.
 - **b.** The volunteer's inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.
 - **c.** Termination of the sponsoring organization's partnership with the IRS.
 - **d.** All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization's corrective actions.
- 3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
- **4.** Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
- 5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return cannot be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?
 - **a.** Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
 - **b.** No, it is **not** a violation since the return **cannot** be prepared at the site.
 - c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.

- 6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
- 7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?
 - **a.** Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
 - b. Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to wi.voltax@irs.gov.
 - c. Mind her own business and do nothing.
- 8. VITA/TCE volunteers must remain professional and courteous when working with taxpayers.
 - a. True
 - b. False
- 9. During tax preparation the volunteer notices the taxpayer's type of income is out of VITA/TCE scope per Publication 4012. The volunteer refers the taxpayer to their sister's tax preparation services. Was a VSC violated?
 - a. No, the taxpayer asked for help in finding a tax preparer.
 - **b.** Yes, the volunteer cannot recommend a specific person or company's services.
 - **c.** No, the volunteer is helping promote a family business.
 - d. No, the volunteer is helping the taxpayer get the service they need.
- 10. A volunteer prepared a return that contains fraudulent Earned Income Credit (EIC) to help a family member who is financially struggling. The volunteer did not violate the VSC.
 - a. True
 - b. False

Volunteer Standards of Conduct Agreement

Form **13615** (October 2023)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

Standards of Conduct: As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 - Follow all Quality Site Requirements (QSR).

VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 - Do not knowingly prepare false returns.

VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- · Removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner's site VITA/TCE electronic filing ID number (EFIN)
- · Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- · Termination of your sponsoring organization's partnership with the IRS
- · Termination of grant funds from the IRS to your sponsoring partner and
- · Referral of your conduct for potential TIGTA and criminal investigations

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer.

Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 4961, Volunteer Standards of Conduct - Ethics Training.

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IRC 7216(a) - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the cost of prosecution.

www.irs.gov Form **13615** (Rev. 10-2023)

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Volunteer Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Sir Coord		Basic	Advanced	Military	Internationa	Puert 1	o Rico 2	Foreign Students
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Intake / Interview and Quality Review Test Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

- 1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR along with a thorough interview for every return prepared at the site.
 - a. True
 - b. False
- 2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
 - a. Make sure all guestions on Form 13614-C are answered.
 - **b.** Change "Unsure" answers to "Yes" or "No" based on a conversation with the taxpayer.
 - **c.** Determine the certification level required to complete the return.
 - d. All the above.
- 3. The Basic certification level is required to prepare a return with tip income.
 - a. True
 - b. False
- **4.** A date must be entered on Form 13614-C Part II: Marital Status and Household Information to determine the appropriate filing status for taxpayers who are:
 - a. Divorced
 - b. Legally separated
 - c. Widowed
 - d. All the above
- **5.** VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights A Public Trust, to determine if a return is within scope.
 - a. True
 - b. False
- **6.** VITA/TCE sites are required to conduct quality reviews:
 - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
 - **b.** For every return prepared at the site.
 - c. Only when there is a quality reviewer available.
 - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

- In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
 - a. True
 - b. False
- 8. When does the taxpayer sign the tax return?
 - **a.** Before quality review and before being advised of their responsibility for the accuracy of theinformation on the return.
 - **b.** Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - **c.** After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - **d.** After quality review and after being advised of their responsibility for the accuracy of the information on the return.
- 9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
 - a. Yes, if it is a returning taxpayer.
 - **b.** Yes, with approval of the site coordinator.
 - c. No, self-review is never an acceptable quality review method.
 - d. No, unless you are certified at the Advanced level.
- **10.** Which of the following is true?
 - **a.** Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - **b.** Quality review is conducted after the taxpayer signs the tax return.
 - **c.** Quality review is an effective tool for preparing an accurate tax return.
 - **d.** Taxpayers do **not** need to be involved in the quality review process.

Intake / Interview and Quality Review Retest Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

- 1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?
 - a. Form 13614-C, Intake/Interview and Quality Review Sheet.
 - **b.** Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
 - c. Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs.
 - d. Either a or b.
- The certified volunteer preparer must verify the return is within their certification level as part of the Intake/ Interview process.
 - a. True
 - b. False
- 3. The taxpayer answered "Yes" to Form 13614-C Part III Question 2 "Tip Income". What certification level is needed to prepare the return?
 - a. Basic
 - b. Advanced
 - c. Military
 - d. International
- **4.** The taxpayer marked the "Widowed" box on Form 13614-C, Part II Marital Status and Household Information but left the "Year of spouse's death" field blank. The "year of spouse's death" is needed.
 - a. True
 - b. False
- 5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
 - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
 - c. Publication 4012, VITA/TCE Volunteer Resource Guide
 - d. Publication 4299, Privacy, Confidentiality, and Civil Rights A Public Trust
- 6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
 - a. True
 - b. False
- 7. What information must a volunteer review to prevent the possibility of identity theft?
 - a. Form W-2
 - b. Photo identification
 - c. Last year's tax return
 - d. Medicaid card

- 8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - a. True
 - b. False
- 9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
 - a. True
 - b. False
- **10.** Which of the following four critical processes for quality review is **not** correct:
 - a. Engaging the taxpayer in the review process.
 - **b.** Using Google as a main reference for tax law determinations.
 - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
 - d. Comparing source documents provided by the taxpayer.

Site Coordinator Test Questions

Directions

Review the Site Coordinator training and answer the following questions.

- 1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.
 - a. True
 - b. False
- 2. Which IRS publication includes the roles and responsibilities of the site coordinator?
 - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
 - c. Publication 4299, Privacy, Confidentiality and Civil Rights A Public Trust
 - d. Publication 4012, VITA/TCE Volunteer Resource Guide
- 3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement VITA/ TCE Programs, the sponsoring partner's approving official must confirm government-issued photo identification and the required certification level of the volunteer for the Form 13615 to be valid.
 - a. True
 - b. False
- **4.** If partner-owned computers or IRS-loaned computers or printers are lost or stolen, the partner is required to notify the local SPEC territory office .
 - a. Before May 15
 - b. Within 30 days or as soon as possible
 - c. Immediately or by the next business day
 - d. Before the end of the calendar year
- **5.** According to QSR 4 Reference Materials, all sites are required to have the following available for use at VITA/TCE sites in paper or electronic format:
 - Publication 17, Your Federal Income Tax (For Individuals)
 - Publication 4012, VITA/TCE Volunteer Resource Guide
 - Publication 4299, Privacy, Confidentiality and Civil Rights A Public Trust
 - Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA). AARP Foundation Tax Aide uses CyberTax Alerts instead of VTAs and QSRAs
 - a. True
 - b. False
- **6.** Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:
 - a. Self-Review and Peer-to-Peer Review
 - b. Peer-to-Peer Review and Designated Review
 - c. Designated Review and Self-Review
 - d. Taxpayer Review and Designated Review

7.	All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be verified and all "Unsure" answers must be changed to "Yes" or "No".
	a. Trueb. False
8.	It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.
	a. Trueb. False
9.	Which of the following is not a qualifying certification to earn Continuing Education Credits?
	 a. Military b. Advanced c. Federal Tax Law Update Test for Circular 230 Professionals d. International
10.	Prior to opening, each site must have Form 15272, VITA/TCE Security Plan, approved and a copy available at the site.
	a. Annuallyb. Monthlyc. Every other year

- b. Publication 4012, VITA/TCE Volunteer Resource Guide
- c. Publication 4961, VITA/TCE Volunteer Standards of Conduct Ethics Training
- d. Publication 5450, VITA/TCE Site Operations

d. Before the end of the filing season

tax preparation processes?

12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.

11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person

- a. True
- b. False

- **13.** When conducting taxpayer interviews in close proximity, it is important to limit unauthorized access to taxpayer information and ensure privacy (for example, positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information).
 - a. True
 - b. False
- **14.** Once a volunteer is added to the Volunteer Registry, how long are they removed from volunteering in VITA/TCE program?
 - a. For a month
 - **b.** Indefinitely
 - c. For a filing season
 - d. For a year
- **15.** A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physical or electronic, without taxpayer permission.
 - a. True
 - b. False

Site Coordinator Certification Retest Questions

Directions

Review the Site Coordinator training and answer the following questions.

- 1. Coordinators and alternate coordinators are required to pass with a score of 80% or higher:
 - a. Volunteer Standards of Conduct Test
 - **b.** Site Coordinator Test
 - c. Both a and b
 - d. None of the above
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the primary IRS resource for coordinator roles and responsibilities.
 - a. True
 - b. False
- 3. Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs is not valid until the sponsoring partner's approving official signs and dates the form after confirming the volunteer's
 - a. Government-issued photo identification
 - b. Certification levels on Form 13615, Volunteer Standards of Conduct Agreement -VITA/TCE Programs
 - c. Both a and b
 - d. None of the above
- **4.** Partner-owned computers or IRS-loaned computers and printers that are lost or stolen, must be reported to the local SPEC territory office before May 15.
 - a. True
 - b. False
- 5. According to QSR 4 Reference Materials, VITA/TCE Volunteer Tax Alerts and Quality Site Requirement Alerts (AARP Foundation Tax Aide uses CyberTax Alerts) are required to be available for use at each site. What other reference materials are required?
 - **a.** Pub 4012, VITA/TCE Volunteer Resource Guide and Pub 17, Your Federal Income Tax (For Individuals)
 - b. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 5166, VITA/TCE Volunteer Quality Site Requirements
 - c. Pub 4299, Privacy, Confidentiality and Civil Rights A Public Trust
 - d. Both a and c
- **6.** The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer-to-Peer Review, and Self-Review.
 - a. True
 - b. False

7.	All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be marked as:
	a. Yes
	b. No
	c. Unsure
	d. Either yes or no
8.	The use of IRS-loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation program. IRS-loaned equipment may not be used for commercial purposes, games, or other personal use.
	a. True
	b. False
9.	The Federal Tax Law Update Test for Circular 230 Professionals Test is a qualifying certification for receiving Continuing Education Credits.
	a. True
	b. False
10.	Form 15272, VITA/TCE Security Plan, must be approved annually by the local SPEC territory office.
	a. True
	b. False
11.	Publication 5450, VITA/TCE Site Operations, covers requirements for alternative filing methods including virtual or not in-person tax preparation processes.
	a. True
	b. False
12.	IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:
	a. Public access Wi-Fi or wireless connection
	b. Encrypted and password protected Wi-Fi or wireless connection
	c. Unsecured wired internet connection
	d. Volunteer's unsecured wireless Hotspot connection
13.	Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity, should not be discussed out loud.
	a. SSNs
	b. Addresses
	c. Bank account numbers
	d. All of the above

- **14.** Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, must be reported to the local SPEC territory office for consideration to be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.
 - a. True
 - b. False
- **15.** What are examples of potential security breaches that would need to be referred to the local SPEC territory office?
 - a. Loss of computer containing personally identifiable information (PII)
 - b. Loss of computer bag containing tax returns
 - c. Loss of taxpayer information
 - d. All of the above

Basic Course Scenarios and Test Questions

Directions

The first six scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Basic Scenario 1: Adam Baker

Interview Notes

- Adam is 38 years old and has never been married.
- Benjamin, age 15, is Adam's brother who lived with him all year. Adam provided all of Benjamin's support and provided over half the cost of keeping up the home.
- Adam earned \$46,000 in wages.
- Adam is blind and cannot be claimed as a dependent by another taxpayer.
- Adam and Benjamin are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year

Basic Scenario 1: Test Questions

- 1. What is the most advantageous filing status allowable that Adam can claim on his tax return for 2023?
 - a. Single
 - b. Head of Household
 - c. Qualifying Surviving Spouse (QSS)
 - d. Married Filing Jointly
- 2. Adam can claim a higher standard deduction because he is blind.
 - a. True
 - b. False

Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

- Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- Cameron and Deirdre have no children or other dependents.
- Cameron and Deirdre both work and are not full-time students. Cameron earned wages of \$16,000 and Deirdre earned wages of \$6,000.
- Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
- Cameron and Deirdre have investment income of \$200 in taxable interest.

Basic Scenario 2: Test Questions

- 3. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
- 4. Cameron and Deidre's \$200 of interest counts as earned income for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

- · Eric and Fiona Fisher are married and always file Married Filing Jointly.
- Eric earned \$32,000 in wages and Fiona earned \$24,000 in wages.
- The Fishers paid all the cost of keeping up a home and provided all the support for their two children, Grace and Ian, who lived with them all year.
- Grace is 14 years old and Ian turned 17 in November 2023.
- Eric, Fiona, Grace, and Ian are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Bas	sic Scenario 3: Test Questions
5 .	Which of the Fisher's children qualifies for the Child Tax Credit (CTC)?
	a. Grace

b.	lan	
	Grace and	lan

- c. Grace and lan
- d. Neither
- 6. The Additional Child Tax Credit is limited to \$_____ per child. (Note: whole number only, do not use special characters.)

Basic Scenario 4: Jack and Diane Gibson

Interview Notes

- Jack and Diane are married and will file a joint return.
- Diane is a U.S. citizen with a valid Social Security number. Jack is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Diane worked in 2023 and earned wages of \$32,000. Jack worked part-time and earned wages of \$18,000.
- The Gibsons have two children: Keith, age 12 and Hanna, age 18.
- The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

- 7. The Gibsons qualify for the Credit for Other Dependents.
 - a. True
 - b. False
- 8. The Gibsons qualify for the Earned Income Tax Credit even though Jack has an ITIN.
 - a. True
 - b. False

Basic Scenario 5: Jasmine Harris

Interview Notes

- Jasmine is single and turned 72 years old on October 1, 2023.
- Jasmine worked as a public historian at the local library and earned wages of \$32,000. Jasmine also received Social Security benefits of \$16,500. She received a taxable pension of \$14,000.
- She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- · Jasmine cannot be claimed as a dependent by another taxpayer.
- Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

- 9. Jasmine does not qualify to claim the Earned Income Tax Credit because:
 - a. She does not meet the age requirement
 - **b.** She exceeds the earned income requirement
 - c. She does not have a qualifying child
 - d. Both a and b
- 10. Jasmine must take her first required minimum distribution by April 1, 2025.
 - a. True
 - b. False

Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of \$25,000 during the first half of the year. Lucas lost his job in July and received a total of \$11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,500.
- Lucas also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2023, he paid student loan interest of \$750.
- Lucas does not have any dependents.
- Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

- 11. Lucas must include his unemployment compensation on his 2023 tax return.
 - a. True
 - b. False
- **12.** Lucas is eligible for the following credit:
 - a. Earned Income Credit
 - b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
- 13. Lucas can claim the student loan interest deduction as an adjustment to income on his tax return.
 - a. True
 - b. False

Basic Scenario 7: Owen and Kimberly Walker

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Owen, age 69 and Kimberly, age 64 elect to file Married Filing Jointly. Neither taxpayer is blind.
- Owen is retired. He received Social Security benefits and a pension.
- Owen and Kimberly's daughter Shelby, age 20, is a full-time college student in her third year of study. She
 is pursuing a degree in nursing and does not have a felony drug conviction. She received a Form 1098-T
 for 2023. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Shelby spent the summer at home with her parents but lived in an apartment near campus during the school year.
- Shelby received a scholarship that paid the full tuition. Owen and Kimberly paid the cost of course-related books in 2023 not covered by scholarship. They paid \$120 for a parking sticker, \$5,500 for a meal plan, \$850 for textbooks purchased at the college bookstore, and \$200 for access to an online textbook.
- Owen and Kimberly paid more than half the cost of maintaining a home and support for Shelby.
- Owen and Kimberly do not have enough deductions to itemize on their federal tax return.
- Owen, Kimberly, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Owen and Kimberly receive a refund, they would like to deposit it into their checking account. Documents from Baldwin Bank show that the routing number is 111000025. Their checking account number is 11337890.



		Inta	Intake/Interview		v and		ity Ke	Quality Review :	Sheet			1545-1964	964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2. r ITIN letters d driver's lice	1099, 1098 for all persense) for yo	, 1095. ons on you and you	ur tax re ır spous	eturn.	• Please • You ar comple • If you	complet e respon ste and a nave que	e pages 1 sible for t ccurate ir stions, pl	Please complete pages 1-4 of this form You are responsible for the information complete and accurate information. If you have questions, please ask the IR	orm. Ition on you	ur return. I ified volun	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	ide er.
Volunteers are train To rep To	Voluntee		ed to provort unethic	ide high	quality vior to tl	service and IRS, en	nd upho nail us a	ld the hig t wi.voltax	re trained to provide high quality service and uphold the highest ethica To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> filing a joint return, enter volur names in the same order as last year's return	l standard	, i		
1. Your first name OWEN			Last name WALKER	ame				Be	Best contact number	Best contact number YOUR PHONE NUMBER	Are you	Are you a U.S. citizen? ★ Yes □ No	en? No
2. Your spouse's first name KIMBERLY		∑ -:	Last name WALKER	ame				A Be	Best contact number YOUR PHONE NUM	Sest contact number YOUR PHONE NUMBER	ls your		a U.S. citizen? □ No
3. Mailing address 5 PEBBLE LANE		_				Apt #	City YOUR CITY				State	ZIF	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	title		9. L	ast year,	Last year, were you:				a. Ful	a. Full-time student		» No
07/15/1954	RETIRED			b. 1	otally an	Totally and permanently disabled	ently disa	peld	Yes 🛪	No c. Leg	Legally blind	□ Yes	» No
7. Your spouse's Date of Birth		8. Your spouse's job title	Ф	9. L	ast year,	Last year, was your spouse:	:esnods			a. Ful	a. Full-time student		» No
01/30/1959				р. Т	otally an	Totally and permanently disabled	ently disa	peld	Yes 🛪	No c. Leg	Legally blind	□ Yes	» No
10. Can anyone claim you or your spouse as a dependent?	our spouse a	s a depende	nt?						Yes × No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents k	een a victin	of tax rel	ated ider	ntity theft	or been is	ssued an	Identity Pr	otection PII	۲5		□ Yes	» No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	(optional) (this	email addre	ess will no	t be used	for cont	acts from	the Interr	nal Revenu	le Service)				
Part II - Marital Status and Household Information	Household	I Informati	on										
1. As of December 31, 2023, what		Never Married		is includ	es registe	ered dome	estic partr	nerships, c	ivil unions,	or other for	nal relatior	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	state law)
was your marital status?	≥	Married	ю	If Yes, D	id you ge	a. If Yes, Did you get married in 2023?	in 2023?					□ Yes	× %
			Ġ.	Did you	ive with	our spou	se during	any part c	of the last si	b. Did you live with your spouse during any part of the last six months of 2023?	2023?	* Yes	oN 🗆
		Divorced		ite of fina	Date of final decree					1			
	ٽ □	Legally Separated		ite of sep	arate ma	Date of separate maintenance decree	e decree			ı			
	≶	Widowed	Ϋ́	ar of spo	Year of spouse's death	ath							
2. List the names below of:• everyone who lived with you last year (other than your spouse)	ou last year (c	other than yo	ur spouse	<u>(</u>				lf ad	ditional spa	If additional space is needed check here	d check he		and list on page 3
aliyolle you supported but did flot live with you last year	aid fior live w	ılı you idət y	במו	•					lo be co	mpleted b	y a Certifie	To be completed by a Certified Volunteer Preparer	r Prepare
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (ves/no)	Did this person provide more than 50% of his/ her own	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(p)	(c)	(p)	(e)	(£)	(b)	(h)	(i)	()	(yes,no,n/a)		,	(yes/no)
SHELBY WALKER	09/03/2003	DAUGH	12	YES	YES	S	YES	ON					

, 1	No Unsure	Part III – Income – Last Year, Did You	
Ш		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	
×		2. (A) Tip Income?	
ш		3. (B) Scholarships? (Forms W-2, 1098-1)	
1 I		☐ 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	9-INT, 1099-DIV)
×		□ 5. (B) Refund of state/local income taxes? (Form 1099-G)	
×	_ 		
×	_ _	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)	other property or services)
×		🗆 📗 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?	ed on Forms W-2 or 1099?
×		19. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)	(including your home) (Forms 1
×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	099-R, W-2)
1 1		11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)	
×		12. (B) Unemployment Compensation? (Form 1099-G)	
\Box		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
×		14. (M) Income (or loss) from rental property?	
×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)	es, foreign income, etc.)
ı —	No Unsure	sure Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	
×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?	□ Yes □ No
×		2. Contributions or repayments to a retirement account?	□ 401K (B) □ Other
		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	m 1098-T)
×		☐ 4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums)	☐ (A) Mortgage Interest (Form 1098)
		(A) Taxes (State, Real Estate, Personal Property, Sales)	□ (B) Charitable Contributions
×		5. (B) Child or dependent care expenses such as daycare?	
×		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	
×		7. (A) Expenses related to self-employment income or any other income you received?	
×		□ 8. (B) Student loan interest? (Form 1098-E)	
	No Unsure	sure Part V – Life Events – Last Year, Did You (or Your Spouse)	
×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	
×		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	nome foreclosure? (Forms 1099-
×		□ 3. (A) Adopt a child?	
×		1. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	n a prior year? If yes, for which tax year?
×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	stc.)
×		□ 6. (A) Receive the First Time Homebuyers Credit in 2008?	
×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	ch?
×		□ 8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	D?
×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	
ŀ			

	1								Page 3
Additional Information and Questions Related to the Preparation of Your Return	s Related to the Preparat	on of Your Retur	ا د						
1. Would you like to receive written communications from the IRS in a language other than English? Yes	munications from the IRS i	n a language othe	r than Eng	ish? 🗆 Yes		yes, which	■ No If yes, which language?		
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	t (If you check a box, your t	ax or refund will no	ot change)						
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	iling jointly, want \$3 to go to		× You	Bbouse □					
3. If you are due a refund, would you like:	(e: a. Direct deposit★ Yes	⊔ م	. To purcha] Yes	b. To purchase U.S. Savings Bonds☐ Yes		c. To split : □ Yes	/our refund ∣ ➤ No	between di	c. To split your refund between different accounts ☐ Yes ※ No
4. If you have a balance due, would you like to make a payment directly from your bank account?	u like to make a payment di	rectly from your ba	ink accoun	t? 🗆 Yes					
5. Did you live in an area that was declared a Federal disaster area?	ared a Federal disaster are		_ ⊗ ×	If yes, where?	۸.				
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	y, receive a letter from the I		□ Yes	» No					
7. Would you like information on how to vote and/or how to register to vote?	vote and/or how to registe		□ Yes	» ON					
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	ate by receiving grant mo to support continued rec	ney or other fede sipt of financial fu	ral financi ınding. Yo	al assistanc ur answer v	e. The data f /ill be used o	rom the fo nly for sta	llowing que itistical pur	estions ma poses. The	ay be used by ese questions
8. Would you say you can carry on a conversation in English, both understanding & speaking? 💌 Very well 🛚 Well 📋 Not well 🗎 Not at all 🗎 Prefer not to answer	inversation in English, both	understanding & s	speaking?	★ Very we	□ Well	Not well	□ Not at a	III 🗌 Prefe	er not to answer
9. Would you say you can read a newspaper or book in English?	paper or book in English?	★ Very well	Ш	Well	□ Not well	□ Not at all] Prefer no	☐ Prefer not to answer
10. Do you or any member of your household have a disability?	sehold have a disability?	□ Yes	×	No No	Prefer not to answer	answer			
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	rom the U.S. Armed Forces	? \ \	×	No	Prefer not to answer	answer			
12. Your race?									
American Indian or Alaska Native	☐ Asian ☐ Black or A	Black or African American	□ Native	Hawaiian or	Native Hawaiian or other Pacific Islander	Islander	☐ White	× Prefer	Prefer not to answer
13. Your spouse's race?									
American Indian or Alaska Native	☐ Asian ☐ Black or A	Black or African American	☐ Native	Hawaiian or	□ Native Hawaiian or other Pacific Islander	Islander	☐ White	× Prefer	Prefer not to answer
□ No spouse									
14. Your ethnicity?	Hispanic or Latino	☐ Not Hispanic or Latino	r Latino	* Prefer n	Prefer not to answer				
15. Your spouse's ethnicity?	☐ Hispanic or Latino	□ Not Hispanic or Latino	r Latino	* Prefer n	Prefer not to answer		□ No spouse		
Additional comments									
	Priva	Privacy Act and Paperwork Reduction Act Notice	ork Reduc	ion Act Notic	е				
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1445-1964, Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	sk for information we tell you our le oluntary, required to obtain a bene the IRS volunteer income tax pre vittles. The information may also be in may not be able to uses your assi for this study is 1545-1964. Also, it Products Coordinating Committee	agal right to ask for the fift, or mandatory. Our I paration and outreach e used to establish eff stance in these program is you have any comment you have any comment, SE:W:CAR:MP:TT:	information, vegal right to a programs. The ective controls in S. The Pape its regarding SP, 1111 Cor	why we are askinsk for information ye information ye, send corresponder Reduction the time estima stitution Ave. N	ng for it, and how on is 5 U.S.C. 30. ou provide may be undence and recondence and recondence spaces associated wife. Washington, L.	it will be use I. We are ask turnished to gnize volunte t the IRS disp th this study of	d. We must als ing for this info others who co others. Your responday an OMB co or suggestion or	to tell you wha ormation to assortion ordinate activi onse is volunt ontrol number on making this	t could happen if w sist us in contacting ties and staffing at any. However, if you on all public process simpler,
Catalog Number 52121E		www	www.irs.gov					-orm 13614	Form 13614-C (Rev. 10-2023)

Employer identification nur		ee's social security number	0.45		Safe, accurate, FAST! Use	IRS 1	-file		e IRS website
	mber (FINI)	128-00-XXXX	OMB No. 154		es, tips, other con	nensation	2 Fede		s.gov/efile tax withheld
Zimpioyor idonamodatori nai	25-7XX	XXXX		1 Trug	00, 1100, 011101 0011	\$24,000	- 1000	rai inoonio t	\$3,5
Employer's name, address	s, and ZIP code			3 Soc	ial security wage	S	4 Socia	al security ta	ax withheld
AVE STREET MARKET 00 ROCK ROAD						\$24,000			\$1,4
OUR CITY, YOUR STATE, ZIF	Р			5 Med	dicare wages and	\$24,000	6 Medi	care tax wit	hheld \$348.
				7 Soc	ial security tips	324,000	8 Alloc	ated tips	\$346.
Control number				9			10 Depe	endent care	benefits
Employee's first name and	l initial Las	name	Suff.	11 Non	qualified plans			instructions	for box 12
				. Ctotui	tory Retirement	Third-party	DD		\$2,3
MBERLY WALKER PEBBLE LANE				13 Statur emplo	byee plan	sick pay	12b	L	
OUR CITY, YOUR STATE, ZIF	P			14 Othe			12c		
							C o d		
							12d		
							C o d e		
Employee's address and ZI State Employer's state ID		16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages	tins etc 1	9 Local in	come tax	20 Locality na
'S 25-7XX		\$24,000	11 Otato incom	io tax	10 Loodi Wago	,, про, ото.	C Loodi III	oomo tax	20 Locality III
									·

			ECTED (if checked	d)	_		
PAYER'S name, street address country, ZIP or foreign postal c			1 Gross distribution	1	OMB No. 1545-0	1119	Distributions From ensions, Annuities,
BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP			\$ 2a Taxable amount \$	18,000 18,000	20 23		Retirement or rofit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2b Taxable amount not determined		Total distribution		Сору В
PAYER'S TIN	RECIPIENT'S TIN	١	3 Capital gain (inclubox 2a)	ided in	4 Federal inco withheld	me tax	Report this income on your federal tax return. If this
40-100XXXX	127-00-	-XXXX	\$		\$	6,000	
RECIPIENT'S name OWEN WALKER			5 Employee contributions or insurance premiu		6 Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. r	o.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		your return. This information is
City or town, state or province, c YOUR CITY, YOUR STATE, ZIP	ountry, and ZIP or for	eign postal code	9a Your percentage distribution	of total %	\$ 9b Total employe \$	e contributions	being furnished to
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withhe	ld	15 State/Payer	r's state no.	16 State distribution \$
\$ Account number (see instruction	ine)	13 Date of	\$ 17 Local tax withhe	ld	18 Name of lo	nality	\$ 19 Local distribution
Account number (see instruction	110)	payment	\$		Name of 100	canty	\$
Form 1099-R	www.i	<u> </u> rs.gov/Form1099F	_ <u> Ψ</u> R		Department of	the Treasury -	Ψ - Internal Revenue Service

<i>_</i>	OUR SOCIAL SECURITY BEN REVERSE FOR MORE INFORT		IOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	OWEN WALKER	Box 2. Be	eneficiary's Social Security Number 127-00-XXXX
Box 3. Benefits Paid in 2022 \$15,000.00	Box 4. Benefits Repaid to SSA	in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) \$12,000.00
DESCRIPTION OF A			DESCRIPTION OF AMOUNT IN BOX 4
Medicare Part B premiun benefits \$1,500	ns deducted from your		
		Box 6. Vo	oluntary Federal Income Tax Withholding \$1,500.00
			ddress BLE LANE CITY, YOUR STATE, ZIP
		Box 8. CI	aim Number (Use this number if you need to contact SSA.)

5.175510				f checked)		OMB No. 1	IE4E 0110	1	
PAYER'S name, street address, or foreign postal code, and teleph		ince, country, ZIP	1a lotal	ordinary dividen	ias	OIVIB IVO.	1045-0110		
BALDWIN BANK	ione no.					Form 109	9-DIV		Dividondo ond
123 BALDWIN AVENUE			\$	2	2,400				Dividends and
YOUR CITY, YOUR STATE, ZIP			1b Quali	fied dividends	L	(Rev. Janu	ıary 2022)		Distributions
						For calen	ıdar year		
			\$	2	2,400	20_	23		
			2a Total	capital gain dist	tr.	2b Unreca	ap. Sec. 12	50 gain	Copy B
			\$		İ	\$			For Recipient
PAYER'S TIN	RECIPIENT'S TIN		2c Secti	on 1202 gain		2d Collect	tibles (28%)) gain	For necipierit
			\$		İ	\$			
38-4XXXXXX	127-00-	-XXXX	2e Sectio	n 897 ordinary divid	dends	2f Section	897 capita	ıl gain	
			\$			\$			
RECIPIENT'S name			3 Nonc	lividend distribut	tions	4 Federa	l income tax	withheld	
OWEN WALKER			\$		1	\$		240	This is important tax information and is
OWEN WALKER			5 Secti	on 199A dividen	ds	6 Investr	nent expen	ses	being furnished to
Street address (including apt. no.			\$		İ	\$			the IRS. If you are required to file a
C DEDDI E LANE			7 Forei	gn tax paid		8 Foreign o	country or U.S.	possession	return, a negligence
5 PEBBLE LANE									penalty or other sanction may be
City or town, state or province, co	ountry, and ZIP or foreign	postal code	\$						imposed on you if
VOLUE CITY VOLUE CTATE TIE			9 Cash	liquidation distrib	utions	10 Noncas	h liquidation d	listributions	this income is taxable and the IRS
YOUR CITY, YOUR STATE, ZIP			\$	•		\$	•		determines that it has
		11 FATCA filing	•	pt-interest divid	lends	•	ed private a	activity	not been reported.
		requirement					nterest divid		
			\$			\$			
Account number (see instructions)	l .	14 State	15 State identifica	ation no.	•	ax withheld		
•						\$			
						\$			
Form 1099-DIV (Rev. 1-2022)	(keep for your			.l rs.gov/Form1099		T			Internal Revenue Service

	☐ CORRE	CTED			
FILER'S name, street address, city or to foreign postal code, and telephone number BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 9,500	OMB No. 1545-1574		Tuition Statement
			Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	3			Сору В
89-7XXXXXX	129-00-XXXX				For Student
STUDENT'S name		4 Adjustments made for a	5 Scholarships or gran	ts	<u></u>
SHELBY WALKER		prior year	\$	9,500	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amou	nt	furnished to the IRS. This form
5 PEBBLE LANE		scholarships or grants for a prior year	in box 1 includes amounts for an		must be used to
City or town, state or province, countr	y, and ZIP or foreign postal code	lor a prior your	academic period beginning January-		complete Form 8863
YOUR CITY, YOUR STATE, ZIP		\$	March 2024		credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./	refund	tax preparer or use it to prepare the tax return.
Form 1098-T (ke	eep for your records)	www.irs.gov/Form1098T	Department of the Ti	reasury -	Internal Revenue Service



Baldwin University Meal Plan

Baldwin College Student Housing 3700 Baldwin Avenue Your City, Your State, ZIP

> Received from: Shelby Walker \$5,500.00



College Books 3710 Baldwin Avenue Your City, State, ZIP

Receipt 3 Textbooks: \$850.00 Parking Sticker: \$120.00

Payment for books is also on the college website.

Baldwin University

3700 Baldwin Avenue

nvoice #05684

Date August 12, 2023 To **Shelby Walker** 5 Pebble Lane Ship To

Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	\$200	\$200

Subtotal	\$200
Sales Tax	
Shipping & Handling	
Total	\$200

Thank you for your business!

Basic Scenario 7: Test Questions

- 14. Owen and Kimberly's standard deduction amount is \$29,200.
 - a. True
 - b. False
- 15. Owen and Kimberly's total qualified education expenses used to calculate the American Opportunity Credit is:
 - **a.** \$850
 - **b.** \$1,050
 - **c.** \$2,500
 - **d.** \$5,620
- **16.** Owen and Kimberly Walker can claim the Credit for Other Dependents.
 - a. True
 - b. False
- 17. What is the total amount of the Walker's federal income tax withholding.
 - **a.** \$7,500
 - **b.** \$9,500
 - **c.** \$11,000
 - d. \$11,240
- **18.** The taxable amount of Owen's Social Security is \$12,715.00.
 - a. True
 - b. False
- 19. Which of the following statements are true?
 - a. Qualified dividends are part of the total ordinary dividends.
 - **b.** Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.

Basic Scenario 8: Zoe Watson

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Zoe is single and 47 years old.
- Zoe has two children. Yvonne, age 19, has a job and earned wages of \$5,200. Joshua, age 26 is totally
 and permanently disabled and received Social Security benefits of \$4,500. Both children lived with her all
 year.
- Zoe paid all the cost of keeping up the home and more than half the support for her children.
- Zoe received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2023 tax year.
- Zoe, Yvonne, and Joshua are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use Adelphia Bank and Trust. Zoe provided a
 voided check.

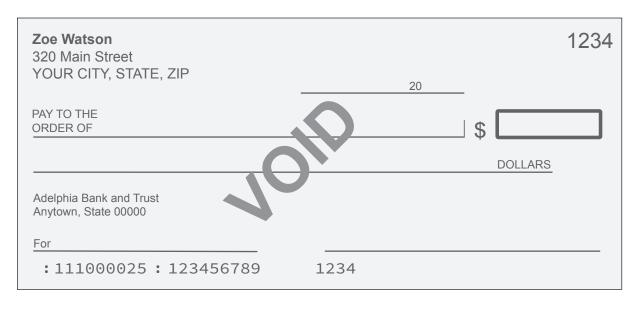


(October 2023)		Intak	intake/interview	:rvie\	v and	Quali	ty Ke	view \$	and Quality Review Sheet			1545-1964	964
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. 	s Forms W-2, r ITIN letters f d driver's lice	1099, 1098, or all perso nse) for you	1095. ns on you nand you	ur tax re r spous	turn. e.	Please You are comple If you h	complete respons te and ac ave ques	pages 1 sible for tl curate in stions, ple	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	rm. ion on yo e IRS-cert	ur return. I ified volun	Please prov	ride er.
	Volunteer	Volunteers are trained To report	d to prov t unethic	ide high al beha	quality vior to th	service ar ne IRS, en	nd upholo nail us at	d the high wi.voltax	io provide high quality service and uphold the highest ethical standards unethical behavior to the IRS, email us at wi.voltax@irs.gov	standard	S.		
Part I - Your Personal Information (If you are filing a joint	nation (If you ล	re filing a jo	int return,	enter ya	our name	s in the sa	me order	as last ye	return, enter your names in the same order as last year's return)				
 Your first name ZOE 		M.I.	Last name WATSON	ıme ON				Be Y(Best contact number YOUR PHONE NUMBER	ımber NUMBER	Are you a	a U.S.	citizen? □ No
2. Your spouse's first name		Σ -:	Last name	ıme				Be	Best contact number	ımber	Is your	Is your spouse a U.S. citizen? ☐ Yes ☐ No	I.S. citizen? No
3. Mailing address 320 MAIN STREET						Apt # C	City YOUR CITY	\ \ \			State		ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	tle		9. L	ast year,	6. Last year, were you:				a. Fu	a. Full-time student	ent Yes	S No
08/23/1976	RETIRED			b. T	otally and	Totally and permanently disabled	ntly disab		Yes 🛪 No	o.	Legally blind	□ Yes	oN 🗶 se
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title		9. L	ast year, otally and	 Last year, was your spouse: Totally and permanently disabled 	spouse: ntlv disab		Yes No		a. Full-time student c. Legally blind	ent Yes	ON C
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a dependen	t?			-			Yes × No		Unsure]
11. Have you, your spouse, or dependents been a victim of	dependents be	en a victim		ated ider	itity theft	or been is	sued an I	dentity Pro	0			□ Yes	S No
12. Provide an email address (optional) (this email address	optional) (this	email addre	ss will not	pe nsec	for conta	acts from t	he Interna	al Revenu	will not be used for contacts from the Internal Revenue Service)				
Part II - Marital Status and Household Information	Household	Informatic	Ę.										
1. As of December 31, 2023, what	×	Never Married	(Thi	s includ	es registe	red dome	stic partn	erships, ci	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other for	mal relatior	ıships undeı	state law)
was your marital status?	□ Me	Married	a.	f Yes, D	id you ge	a. If Yes, Did you get married in 2023?	n 2023?					□ Yes	oN 🗆 s
	<u> </u>	7 ()	ع د	Did you	b. Did you live with y	our spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2023?	months o	f 2023?	□ Yes	No 🗆
	5	Divorced		ב ב ב	ממכו ממ					ı			
	Ē	Legally Separated		te of sep	arate ma	Date of separate maintenance decree	decree			ĺ			
	Μ	Widowed	Υe	ar of spo	Year of spouse's death	ath							
 2. List the names below of: everyone who lived with you last year (other than your spouse) anyone you supported but did not live with you last year 	ou last year (of	her than you	ır spouse)					lf ad	If additional space is needed check here	e is neede	ed check he		☐ and list on page 3
and the form of th	44: C 30	, sidescitole	30 20 40	2	\vdash	الم الم		1 0 to 1	.; q4 -:1	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	14 Fig.	24 50	
Name (first, last) Do not enter your name or spouse's name below	Uate of Birth (mm/dd/yy)	Keattonship II to you (for rexample: II son, y daughter, II parent, II none, etc)	number of months lived in your home last year	US Citizen (yes/no)	Kesident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Student P Student P last year D (yes/no) ((l otally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,700 of income? (yes,no,n/a)	Dud the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Dud the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(q)	(c)	(p)	(e)	£	(g)	(H)			(yes,no,n/a)			(yes/no)
YVONNE WATSON	05/09/2004	DAUGH	12	YES	YES	S	Q Q	ON					
JOSHUA WATSON	07/31/1997	SON	12	YES	YES	S	ON	YES					
Catalog Number 52121E											Ĺ	12611 C	200

<u>ē</u> U U U U U	Unsure	
	-	Part III – Income – Last Year, Did You (or Your Spouse) Receive
		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	_	2. (A) Tip Income?
Ш		3. (B) Scholarships? (Forms W-2, 1098-T)
		4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
Ш	_	5. (B) Refund of state/local income taxes? (Form 1099-G)
Ш	_	6. (B) Alimony income or separate maintenance payments?
Ш		7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
Ш	_	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
Ш		9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
Ш		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
Ш	_	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
Ш		12. (B) Unemployment Compensation? (Form 1099-G)
ш		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
ш		14. (M) Income (or loss) from rental property?
ш		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
عّ	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
1		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?
_		2. Contributions or repayments to a retirement account? \Box IRA (A) \Box Roth IRA (B) \Box 401K (B) \Box Other
ш		or yourself, spouse or dependents? (Form 1098
Ш		4. Any of the following? \square (A) Medical & Dental (including insurance premiums) \square (A) Mortgage Interest (Form 1098)
		☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
ш		5. (B) Child or dependent care expenses such as daycare?
ш		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
ш		7. (A) Expenses related to self-employment income or any other income you received?
ш		8. (B) Student loan interest? (Form 1098-E)
ű	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
ľ		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
ш		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
		3. (A) Adopt a child?
ш	П	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
_	П	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	П	6. (A) Receive the First Time Homebuyers Credit in 2008?
		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
ß	Catalog Number 52121E	www.irs.gov Form 13614-C (Rev. 10-2023)

1. Would you like to receive written communications from the IRS in a language other than English? □ Yes				l		לסטפווטי	
	ations from the IRS in a la	nguage other than I	English? 🗌 Ye		★ No If yes, which language?	guage:	
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	check a box, your tax or	efund will not chan					
gjo	ntly, want \$3 to go to this i		□ Spouse				
3. If you are due a refund, would you like: a	a. Direct deposit ➤ Yes ☐ No	b. To pu □ Yes	b. To purchase U.S. Savings Bonds ☐ Yes 🖪 No	vings Bonds	c. To split your ☐ Yes 🛪	r refund be No	c. To split your refund between different accounts ☐ Yes ※ No
4. If you have a balance due, would you like to make a payment directly from your bank account?	make a payment directly	from your bank acc	ount? Yes	8 *			
5. Did you live in an area that was declared a Federal disaster area?	⁻ederal disaster area? □	Yes × No	If yes, where?	_			
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	ve a letter from the IRS?	□ Yes	× 0				
7. Would you like information on how to vote and/or how to register to vote?	nd/or how to register to va	te? 🗆 Yes	» N				
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	receiving grant money o port continued receipt of	r other federal fina financial funding	ıncial assistan Your answer	ce. The data will be used o	from the follov only for statist	wing questical purpo	tions may be used by ises. These questions
8. Would you say you can carry on a conversation in English, both understanding & speaking? 🗷 Very well 🗌 Well 📋 Not well 📋 Not at all 📋 Prefer not to answer	tion in English, both under	standing & speakin	g? ★ Very we	□	□ Not well	Not at all	☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English?	r book in English?	★ Very well	□ Mell	□ Not well	□ Not at all		☐ Prefer not to answer
10. Do you or any member of your household have a disability?	have a disability?	* Yes		☐ Prefer not to answer	o answer		
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	U.S. Armed Forces?	□ Yes	N S	☐ Prefer not to answer	o answer		
12. Your race?							
☐ American Indian or Alaska Native ☐ Asian	ian 🗌 Black or African American		□ Native Hawaiian or other Pacific Islander	r other Pacific		□ White	Prefer not to answer
13. Your spouse's race?							
 ☐ American Indian or Alaska Native ☐ Asian 	sian 🛚 Black or African American		□ Native Hawaiian or other Pacific Islander	r other Pacific		☐ White	□ Prefer not to answer
★ No spouse							
14. Your ethnicity?	Hispanic or Latino	☐ Not Hispanic or Latino	×	Prefer not to answer			
15. Your spouse's ethnicity?	Hispanic or Latino	☐ Not Hispanic or Latino		Prefer not to answer	■ No spouse	esnoc	
Additional comments							
	Privacy Ac	Privacy Act and Paperwork Reduction Act Notice	duction Act Noti	90			
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting do not receive it, and whether your response is voluntary. required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to you provide may be furnished to others who coordinate activities and staffing at you leave to establish effective controls, send correspondence and recognize voluntary. However, if you do not provide the requested information, the RS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	ormation we tell you our legal righ required to obtain a benefit, or my volunteer income tax preparation he information may also be used the able to use your assistance in the sable to use your assistance in udy is 1545-1964. Also, if you he s Coordinating Committee, SE:V	It to ask for the informat andatoy. Our legal righ and outreach program to establish effective con in these programs. The I we any comments regar	on, why we are ask to ask for informat it to ask for information y. The information y arrols, send correst apperwork Reductification the time estimation Ave. It constitution Ave.	king for it, and hoving for it, and hoving is 5 U.S.C. 30 fou provide may knowdence and reconn Act requires thates associated wow. Washington,	v it will be used. W 11. We are asking f be furnished to othe ognize volunteers. at the IRS display a with this study or su DC 20224	fe must also to for this inform ars who coord Your respons an OMB contriggestion on r	ell you what could happen if wa ation to assist us in contacting inate activities and staffing at ies voluntary. However, if you so is voluntary. However, if you on number on all public naking this process simpler,
Catalog Number 52121E		www.irs.gov				For	Form 13614-C (Rev. 10-2023)

		☐ CORRE	СТ	ΓED (if checked	d)			
PAYER'S name, street address country, ZIP or foreign postal c			1	Gross distribution	n	OMB No. 1545-0	119	Distributions From ensions, Annuities,
RUTHERFORD CORPORATION 1800 SPRING STREET YOUR CITY, YOUR STATE, ZIP	odo, and tolophone		\$ 2a	a Taxable amount	45,000 t	2023		Retirement or rofit-Sharing Plans, IRAs, Insurance Contracts, etc.
			\$ 2b	Taxable amount	45,000 t	Form 1099- Total distribution		Copy B
PAYER'S TIN	RECIPIENT'S TII	N		Capital gain (inclubox 2a)	uded in			Report this income on your federal tax return. If this
56-7XXXXXX	131-00	-XXXX	\$			\$	1,500	form shows
RECIPIENT'S name ZOE WATSON				Employee contrib Designated Roth contributions or insurance premiu		6 Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. n 320 MAIN STREET	0.)		1 -	Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	%	your return. This information is
City or town, state or province, or	ountry, and ZIP or for	eign postal code	9a	Your percentage distribution		9b Total employe		being furnished to the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 \$	1 State tax withhe	eld	15 State/Payer	's state no.	16 State distribution \$
\$		10 Data of	\$	7 4	-1-1	40 Name of last	_ 114	\$
Account number (see instruction	ns)	13 Date of payment	\$	Local tax withhe	eia 	18 Name of loc		19 Local distribution
1000 B			\$			1		 \$
Form 1099-R	www.i	rs.gov/Form1099R	3			Department of	the Treasury -	Internal Revenue Service



Basic Scenario 8: Test Questions

- 20. Zoe's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.
 - a. True
 - b. False
- 21. The most advantageous filing status that Zoe can claim is?
 - a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)
- 22. Who is Zoe's qualifying child for purposes of claiming the Earned Income Tax Credit?
 - a. Yvonne
 - b. Joshua
 - c. Both Yvonne and Joshua
 - d. Neither Yvonne nor Joshua.
- 23. Can Zoe claim Joshua as a dependent?
 - a. Yes, because Joshua meets the relationship test.
 - **b.** No, because he is over the age limit.
 - c. Yes, because Joshua is permanently and totally disabled.
 - d. Both a and c
- 24. Zoe anticipates a balance due for next year. What actions should she take to prevent having a balance due.
 - a. Submit a revised W-4P to increase her withholding
 - b. Make estimated tax payments
 - c. Do nothing and file her return as usual
 - d. Both a and b

Basic Scenario 9: Hailey Simpson

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Hailey is 32 years old and married to Liam. Liam passed away on February 2, 2021. Hailey has not remarried.
- Hailey's nine-year-old daughter, Olivia, lived with her the entire year.
- Hailey paid more than half the cost of keeping up a home and support for Olivia.
- Hailey took a distribution from her traditional IRA in January to pay for her new roof.
- Hailey was a full-time high school teacher and earned \$45,000 in wages. Hailey purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling \$450.
- Hailey received a W-2G in the amount of \$2,500 from the local casino.
- Hailey paid child and dependent care expenses for Olivia while she worked.
- Hailey and Olivia are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Hailey is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025 and her checking account number is 123456789.



Form 13614-C (October 2023)		Intake/	=	Department of the last of the	f the Treasur		Revenue S Ity Re	y - Internal Revenue Service Quality Review Sheet	Sheet			OMB Number 1545-1964	umber 1964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax retu • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2, r ITIN letters of d driver's lice	1099, 1098 for all personse) for yo	, 1095. ons on yo u and you	95. on your tax return. nd your spouse.	eturn.	Please You are comple If you be	complete respons te and ac	e pages 1 sible for t ccurate in stions, ple	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	m. on on yo IRS-cert	ur return. I ified volur	Please pro	vide rer.
	Volunteer	s are traine To repo	ed to prov	ride high cal beha	quality vior to tl	re trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	nd uphol nail us at	d the high	Volunteers are trained to provide high quality service and uphold the highest ethical standards To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	standard	Ġ		
Part I – Your Personal Information (If you are filing a joint	nation (If you	are filing a jo	oint return	, enter y	our name	s in the sa	ıme order	as last ye	return, enter your names in the same order as last year's return)				
1. Your first name HAILEY		M.I.	Last name SIMPSON	ame SON				Be	Best contact number YOUR PHONE NUMBER	mber NUMBER	Are you	ıa U.S	. citizen? No
2. Your spouse's first name		M.I.	Last name	ame				Be	Best contact number	mber	Is your :	spouse	a U.S. citizen? □ No
3. Mailing address 176 PACKER DRIVE						Apt # C	City YOUR CITY	<u> </u>			State YS	Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	itle		9. L	ast year,	6. Last year, were you:				a. Ful	a. Full-time student		×
02/14/1991				D.	otally an	b. Totally and permanently disabled	ntly disa		Yes ×		c. Legally blind		×
7. Your spouse's Date of Birth	8. Your spouse's job title	use's job titl	Φ	9 4	ast year,	9. Last year, was your spouse:	spouse:		N		a. Full-time student		Yes 🗆
10. Can anyone claim vou or vour spouse as a dependent?	/our spouse as	a depende	nt?		Otaliy all		and disa] 🗷	⊐ ا ذ	Unsure	-]
11. Have you, your spouse, or dependents been a victim of t	dependents b	een a victim	of tax rel	ated ider	ntity theft	or been is	sued an I	Identity Pr	lon P			\ \	Yes × No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	(optional) (this	email addre	ess will no	t be used	d for cont	acts from	he Intern	al Revenu	e Service)				
Part II - Marital Status and Household Information	d Household	Informati	on										
1. As of December 31, 2023, what		Never Married		is includ	es registe	ered dome	stic partn	erships, c	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other for	nal relatior	abnu sdids	r state law)
was your marital status?	Ÿ	Married	ю	If Yes, D	id you ge	a. If Yes, Did you get married in 2023?	in 2023?					_	
		Divorced	<u>0</u> ۾	Did you ate of fina	b. Did you live with y Date of final decree	your spous	se during	any part o	 b. Did you live with your spouse during any part of the last six months of 2023? Date of final decree 	months o	: 2023?	≻	Yes 🗆
	ב ז	Legally Separated		ate of sep	parate ma	Date of separate maintenance decree	decree			ı			
	> *	Widowed		ar of spo	Year of spouse's death	ath		0	02/02/2021				
2. List the names below of: • everyone who lived with you last year (other than your spouse)	ou last year (o	ther than yo	ur spouse	<u> </u>				lf ad	ditional spac	e is need	ed check he	ere 🗌 and l	If additional space is needed check here $\ \square$ and list on page 3
 anyone you supported but did not live with you last year 	did not live w	th you last)	/ear						To be con	npleted b	y a Certific	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship Number of to you (for months example: lived in son, your home daughter, last year parent, none etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student Flast year [(yes/no) (Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (ves/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(p)	(c)	(p)	(e)	(f)	(g)	(h)	(j)		(yes,no,n/a)		(5	(yes/no)
OLIVIA SIMPSON	01/21/2014	DAUGH	12	YES	YES	S	YES	ON					
Catalog Number 52121E					MM	www.irs.gov					For	m 13614-(Form 13614-C (Rev. 10-2023)

Check	appro	opriate be	Page Z Check appropriate box for each question in each section
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	2	Ilbellre	Darf III - Income - I set Year Did You (or Your Spouse) Receive
3			
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	×		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
	×		4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		
	×		6. (B) Alimony income or separate maintenance payments?
	×		7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
	×		8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
	×		9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
×			11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
	×		12. (B) Unemployment Compensation? (Form 1099-G)
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	×		14. (M) Income (or loss) from rental property?
×			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? \Boxed{\text{\subset}} \text{\text{Yes}} \Boxed{\text{\subset}} \text{\text{No}}
	×		2. Contributions or repayments to a retirement account? \Box IRA (A) \Box Roth IRA (B) \Box 401K (B) \Box Other
	×		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×		4. Any of the following? \square (A) Medical & Dental (including insurance premiums) \square (A) Mortgage Interest (Form 1098)
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
×			5. (B) Child or dependent care expenses such as daycare?
×			6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	×		7. (A) Expenses related to self-employment income or any other income you received?
×			8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	×		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	×		3. (A) Adopt a child?
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
Catalog	g Numb	Catalog Number 52121E	www.irs.gov Form 13614-C (Rev. 10-2023)

Additional tribmentation and Questions Retaled to the Preparation of Your Return 1. Would you like to receive written communications from the RiSh is a larguage and the remaining of the RiSh is a larguage and
1. Would you like to receive written communications from the IRS in a language other than English? 2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change) Check here if you, or your spouse if filling jointly, want \$3 to go to this fund Check here if you, or your spouse if filling jointly, want \$3 to go to this fund E. You S. Savings Bonds 3. If you are due a refund, would you like: E. You S. Savings Bonds 4. If you have a balance due, would you like to make a payment directly from your bank account? C. Savings Bonds 6. Did you live in an area that was declared a Federal disaster area? C. Yes E. No If yes, where? 7. Would you like information on how to vote and/or how to register to vote? C. Would you like information sites operated by receiving grant money or other federal financial assistance. The data frethis site to apply for these grants or to support continued receipt of make a grants or to support continued receipt of make a glashility? 7. Would you say you can read a newspaper or book in English? C. Boy ou or sun member of your household have a disability? C. Boy ou or your spouse a Veteran from the U.S. Armed Forces? C. Yes E. No C. Prefer not to 11. Are you or your spouse a Veteran from the U.S. Armed Forces? C. Would you say you can read a newspaper or book in English? C. Your race? C. American Indian or Alaska Native C. Asian C. Black or African American C. Not Hawaiian or other Pacific I C. Your spouse's strace? C. Hispanic or Latino C.
2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$\$1 to go to this fund
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund
3. If you are due a refund, would you like: a. Direct deposit b. To purchase U.S. Savings Bonds of Yes and Y
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Many free tax preparation sites operate by receiving grant money or other federal financial sesistance. The data funisite to apply for these grants or to support continued receipt of financial funding. Your answer will be used or are optional. 8. Would you say you can carry on a conversation in English, both understanding & speaking? ■ Very well □ Well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not well □ Well □ Not race? 12. Your race? 13. Your spouse's race? 14. Your ethnicity? 15. Your ethnicity? 16. Your ethnicity? 17. Your ethnicity? 18. Not Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer Additional comments
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Additional comments
Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative by your interest and/or participation in the RS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunt reservance and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the RS may not be able to use syour assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:TI:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Catalog Number 52121E www.irs.gov

a Ei	mployee's social security number	OMB No. 154		Safe, accurate, FAST! Use	~file	Visit the	e IRS website at s.gov/efile
b Employer identification number (EIN)	111 00 70000		1 Waq	es, tips, other compensation	2 Fede	eral income t	ax withheld
38	-5XXXXXX		·	\$45,00	0		\$2,850
c Employer's name, address, and ZIP co	de		3 Soc	ial security wages	4 Soci	al security ta	ax withheld
WILCOX SCHOOL DISTRICT				\$45,00	00		\$2,790
1200 MAIDEN LANE			5 Med	dicare wages and tips	6 Med	icare tax wit	hheld
YOUR CITY, YOUR STATE, ZIP				\$45,00	00		\$652.50
			7 Soc	ial security tips	_	cated tips	, , , , , ,
d Control number			9		10 Dep	endent care	benefits
e Employee's first name and initial	Last name	Suff.	11 Nor	equalified plans	12a See	instructions	for box 12
HAILEY SIMPSON 176 PACKER DRIVE			13 Statu emple	pyee plan sick pay	12b		
YOUR CITY, YOUR STATE, ZIP			14 Othe	er	12c		
45 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					12d		
f Employee's address and ZIP code 15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality nam
YS 38-5XXXXXX	\$45,000		\$1,050				
W-2 Wage and Ta	x Statement	202	7	Department	of the Treasu	ry-Internal	Revenue Servic
Copy B—To Be Filed With Employe							

PAYER'S name, street address, city or town, province or state, country	, 1 Reportable winnings	2 Date won	OMB No. 1545-0238
and ZIP or foreign postal code		03/16/2023	Form W-2G
MOUNTAINTOP CASINO	\$ 2,500		Certain
777 CREST ROAD YOUR CITY, YOUR STATE, ZIP	3 Type of wager	4 Federal income tax withheld	Gambling
	Slots	\$ 600	Winnings
	5 Transaction	6 Race	(Rev. January 2021)
			For calendar year
DAVEDIO (1 111 115 11 1 DAVEDIO 1 1 1	7 Winnings from identical wagers	8 Cashier	20 _23 _
PAYER'S federal identification number PAYER'S telephone number	Winner's taxpayer identification no	10 Window	
38-6XXXXXX	• Willier's taxpayer identification no	. TO WINDOW	For Privacy Act
30-0^^^	141-00-XXXX		and Paperwork
WINNER'S name	11 First identification	12 Second identification	Reduction Act Notice, see the
HAILEY SIMPSON	YS987654	YS 31600XXX	current General
TIALET SIMPSON	13907034	13 31000	Instructions for Certain Information
Street address (including apt. no.)	13 State/Payer's state identification no.	14 State winnings	Returns.
176 PACKER DRIVE		Φ.	
City or town, province or state, country, and ZIP or foreign postal code	15 State income tax withheld	\$ 16 Local winnings	
		J	File with Form 1096
YOUR CITY, YOUR STATE, ZIP	\$	\$	
	17 Local income tax withheld	18 Name of locality	Copy A
			For Internal Revenue
	\$		Service Center
Under penalties of perjury, I declare that, to the best of my knowled correctly identify me as the recipient of this payment and any payments $\frac{1}{2}$			
Signature ▶		Date ▶	

		☐ CORRE	C	ΓΕD (if checke	d)				
PAYER'S name, street address country, ZIP or foreign postal of			1	Gross distribution	n	0	MB No. 1545-0	119	Distributions From ensions, Annuities,
SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP			\$ 2i \$	a Taxable amoun	9,000 t 9,000		20 23		Retirement or rofit-Sharing Plans, IRAs, Insurance Contracts, etc.
			21	b Taxable amoun not determined	t \square		Total distribution		Сору В
PAYER'S TIN	RECIPIENT'S TI	N	3	Capital gain (inclibox 2a)	uded in	4	Federal incor withheld	ne tax	Report this income on your federal tax return. If this
38-2XXXXXX	141-00-	-XXXX	\$			\$		1,800	
RECIPIENT'S name HAILEY SIMPSON			5	Employee contrib Designated Roth contributions or insurance premit		6	Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. r	10.)		7	Distribution	IRA/ SEP/	8	Other		your return.
176 PACKER DRIVE				code(s)	SIMPLE	\$		%	This information is
City or town, state or province, c YOUR CITY, YOUR STATE, ZIP	ountry, and ZIP or for	eign postal code	9	Your percentage distribution		9k \$	Total employee	contributions	being furnished to the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement		4 State tax withhe	eld	15	5 State/Payer	's state no.	16 State distribution \$
\$	L_,		\$			ļ.,			\$
Account number (see instruction	ons)	13 Date of payment	\$	7 Local tax withhe	∍Id 	18	Name of loc	ality	19 Local distribution
1000 D			\$			L			\$
Form 1099-R	www.i	rs.gov/Form1099R	l				Department of	the Treasury -	Internal Revenue Service

province, country, ZIP or foreign p MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP	VOID CORRE	OMB No. 1545-1576 2023 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S TIN 20-7XXXXXX	BORROWER'S TIN 141-00-XXXX	1 Student loan interest received by lender \$ 375	Copy C
BORROWER'S name			For Recipient
HAILEY SIMPSON Street address (including apt. no.) 176 PACKER DRIVE City or town, state or province, co YOUR CITY, YOUR STATE, ZIP	untry, and ZIP or foreign postal code		For Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004	Returns.
Form 1098-E	www.irs.gov/Form1098E	Department of the Treasury	- Internal Revenue Service



Kitty Kloud Daycare

303 Twiggs Trail Your City, State Zip



Date: December 31, 2023

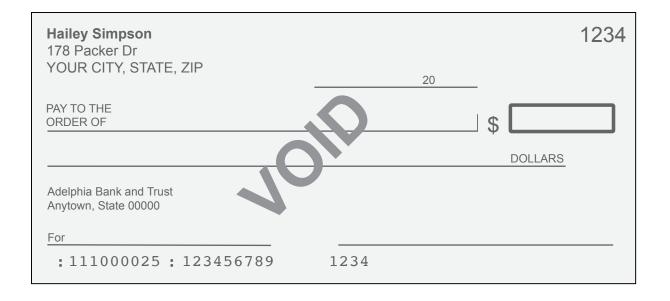
Received From: Hailey Simpson 178 Packer Drive EIN: 38-5XXXXXX

Provider: Lynn Smith

DescriptionPriceTotalAfter-School Care for Oliva Simpson\$3,000\$3,000

Total Amount Received for 2023 Childcare \$3,000

Thank you for your business!



Basic Scenario 9: Test Questions

2 5.	Halley is not required to report her gambling winnings on her return.
	a. Trueb. False
26.	Hailey's most advantageous filing status is:
	 a. Head of Household b. Married Filing Jointly c. Married Filing Separately d. Qualifying Surviving Spouse (QSS)
27 .	Hailey must pay an additional 10% tax on the early distribution from her IRA.
	a. Trueb. False
28.	Hailey qualifies for which of the following credits?
	 a. Child Tax Credit b. Child and Dependent Care Credit c. Both a and b d. Neither a nor b
29.	Hailey should use Form to split her refund between her savings and checking accounts
30.	What amount can Hailey claim as an adjustment to income for the supplies she purchased out of pocket?
	a. \$0
	b. \$250
	c. \$300
	d. \$450

Basic Course Retest Questions

Directions

The first five scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Retest Basic Scenario 1: Adam Baker

Interview Notes

- Adam is 38 years old and has never been married.
- Benjamin, age 15, is Adam's nephew who lived with him all year. Adam provided all of Benjamin's support and provided over half the cost of keeping up the home.
- Adam earned \$46,000 in wages.
- Adam is blind and cannot be claimed as a dependent by another taxpayer.
- Adam and Benjamin are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire
 year.

Basic Scenario 1: Retest Questions

- 1. Adam's most advantageous filing status for 2023 is Single.
 - a. True
 - b. False
- 2. What is the amount of Adam's standard deduction?
 - **a.** \$0
 - **b.** \$15,700
 - **c.** \$22,650
 - **d.** \$27,700

Retest Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

- Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- · Cameron and Deirdre have no children or other dependents.
- Cameron and Deirdre both work and are not full-time students. Cameron earned wages of \$16,000 and Deirdre earned wages of \$6,000.
- Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
- Cameron and Deirdre have investment income of \$200 in taxable interest.

Basic Scenario 2: Retest Questions

- 3. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.
 - a. True
 - b. False
- 4. Cameron and Deirdre Edmunds can claim the Earned Income Credit because their investment income (taxable interest) is less than \$11,000.
 - a. True
 - b. False

Retest Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

- · Eric and Fiona Fisher are married and always file Married Filing Jointly.
- Eric earned \$32,000 in wages and Fiona earned \$24,000 in wages.
- The Fishers paid all the cost of keeping up a home and provided all the support for their two children, Grace and Ian, who lived with them all year.
- Grace is 15 years old and Ian turned 19 in November 2023.
- Eric, Fiona, Grace, and Ian are all U.S. citizens with valid Social Security numbers and lived in the U.S. the
 entire year.

Basic Scenario 3: Retest Questions

- 5. The Fishers qualify for the Child Tax Credit (CTC).
 - a. True
 - b. False
- 6. The refundable Additional Child Tax Credit is limited to \$1,600 per child.
 - a. True
 - b. False

Retest Basic Scenario 4: Jack and Diane Gibson

Interview Notes

- Jack and Diane are married and will file a joint return.
- Diane is a U.S. citizen with a valid Social Security number. Jack is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Diane worked in 2023 and earned wages of \$32,000. Jack worked part-time and earned wages of \$18,000.
- The Gibsons have two children: Keith, age 12 and Hanna, age 18.
- The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Retest Questions

- 7. Hanna qualifies the Gibsons for the Credit for Other Dependents.
 - a. True
 - b. False
- 8. Jack has an ITIN, therefore the Gibsons cannot claim the Earned Income Credit.
 - a. True
 - b. False

Retest Basic Scenario 5: Jasmine Harris

Interview Notes

- Jasmine is single and turned 72 years old on October 1, 2023.
- Jasmine worked as a public historian at the local library and earned wages of \$32,000. Jasmine also received Social Security benefits of \$16,500. She received a taxable pension of \$14,000.
- She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- · Jasmine cannot be claimed as a dependent by another taxpayer.
- Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Retest Questions

- Jasmine does not qualify for the Earned Income Tax Credit because she does not meet the age requirement.
 - a. True
 - b. False
- 10. When must Jasmine begin taking her required minimum distribution?
 - a. April 1 of the calendar year following the year she reaches age 70 1/2.
 - **b.** April 1 of the calendar year following the year she reaches age 73.
 - **c.** April 1 of the calendar year following the year she retired.
 - **d.** Never. Required minimum distributions only apply to Roth IRAs.

Retest Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of \$25,000 during the first half of the year. Lucas lost his job in July and received a total of \$11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,500.
- Lucas also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2023, he paid student loan interest of \$750.
- Lucas does not have any dependents.
- Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Retest Questions

- **11.** What is the taxable amount of Lucas's unemployment compensation?
 - **a.** \$0
 - **b.** \$750
 - **c.** \$3,500
 - **d.** \$11,000
- 12. Lucas's class qualifies him to claim the Lifetime Learning Credit.
 - a. True
 - b. False
- 13. Lucas can deduct \$2,500 of student loan interest as an adjustment to his income.
 - a. True
 - b. False

Basic Scenario 7: Retest Questions

Directions

Read the scenario information for Owen and Kimberly Walker.

Nec	ad the Scenario iniornation for Owen and Kimberry Warker.
14.	Owen and Kimberly's standard deduction is:
	 a. \$13,850 b. \$15,350 c. \$27,700 d. \$29,200
15.	Owen and Kimberly can claim \$1,050 of qualified education expenses to calculate the American Opportunity Credit.
	a. Trueb. False
16.	Owen and Kimberly can claim the Credit for Other Dependents for Shelby.
	a. Trueb. False
17.	The Walker's total amount of federal income tax withholding for 2023 is \$
	(Note: whole number only, do not use special characters.)
18.	How much of Owen's Social Security is taxable income?
	a. \$0
	b. \$7,500 c. \$12,715
	d. \$15,000
19.	Qualified dividends are reported on Form 1099-DIV.
	a. True
	b. False

Basic Scenario 8: Retest Questions

Directions

Read the scenario information for Zoe Watson.

- **20**. Zoe's disability pension is reported as wages until she reaches the minimum retirement age for her employer.
 - a. True
 - b. False
- **21.** Zoe is eligible to claim Head of Household on her tax return.
 - a. True
 - b. False
- 22. Joshua qualifies Zoe for the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
- 23. Who qualifies as Zoe's dependent?
 - a. Yvonne
 - b. Joshua
 - c. Both Joshua and Yvonne
 - d. Neither Joshua nor Yvonne
- 24. Zoe can prevent having a balance due next year by adjusting her withholding if necessary.
 - a. True
 - b. False

Basic Scenario 9: Retest Questions

Directions

Rea	ad the scenario information for Hailey Simpson.
25.	Hailey must report \$ of her gambling winnings on her 2023 return.
26.	(Note: whole number only, do not use special characters.) Hailey's most advantageous filing status is Qualifying Surviving Spouse (QSS).
	a. Trueb. False
27.	Hailey must pay an additional tax on the early distribution from her IRA. a. 0% b. 5% c. 10% d. 15%
28.	Hailey is eligible to claim Olivia for the Child Tax Credit. a. True b. False
29.	Hailey can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund (Including Savings Bonds Purchases). a. True
	b. False
30.	Hailey can claim \$450 as an adjustment to income for classroom supplies she purchased. a. True b. False

Advanced Course Scenarios and Test Questions

Directions

The first six scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Advanced Scenario 1: Lydia Roadway

Interview Notes

- Lydia's husband, Morgan, moved out of their home in February of 2021. Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.
- Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
- Lydia is 31 years old.
- Lydia earned \$42,300 in wages and received \$50 of interest. Lydia had lottery winnings of \$2,000 reported on Form W2-G.
- Lydia paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

- 1. What is the most beneficial allowable filing status that Lydia is eligible to claim on her 2023 tax return?
 - a. Single
 - b. Married Filing Separately
 - c. Qualifying Surviving Spouse (QSS)
 - d. Head of Household
- 2. Based on the information provided, Lydia qualifies for the earned income credit.
 - a. True
 - b. False
- 3. Lydia is required to report her lottery winnings as income on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes

- Scott and Barbara are married and want to file a joint return.
- Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Scott earned \$22,000 in wages.
- Barbara earned \$20,000 in wages.
- In order to work, the Gymses paid \$2,000 to their son Luis to care for Maria after school.
- Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Test Questions

- 4. What is the maximum amount Scott and Barbara are eligible to claim for the child tax credit?
 - **a.** \$2,000
 - **b.** \$3,000
 - **c.** \$4,000
 - **d.** \$6,000
- 5. The Gymses qualify for the child and dependent care credit.
 - a. True
 - b. False

Advanced Scenario 3: Rose Jones

Interview Notes

- Rose Jones, age 57, is single.
- Rose earned wages of \$52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Rose contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Rose's HSA.
- Rose's Form W-2 shows \$850 in Box 12 with code W. She has Form 5498-SA showing \$3,850 in Box 2.
- Rose took a distribution from her HSA to pay her unreimbursed expenses:
 - 8 visits to a physical therapist after her knee surgery \$400
 - o unreimbursed doctor bills for \$1,100
 - prescription medicine \$280
 - replacement of a crown \$1,500
 - o deep cleaning for teeth: \$300
 - o over the counter medication \$40
 - o gym membership \$240
- Rose is a U.S. citizen with a valid Social Security number.

Ad	Ivanced Scenario 3: Test Questions
6.	Form 8889, Part 1 is used to report HSA contributions made by
	a. Rose
	b. Rose's employer
	c. Rose's mother
	d. All of the above
7.	Rose is eligible to contribute an additional \$ to her HSA because she is age 55 or older
	a. \$0
	b. \$850
	c. \$1,000
	d. \$2,000
8.	What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
	a. \$3,320
	b. \$3,580
	c. \$3,620
	d. \$3,860

Advanced Scenario 4: Carmen Gomez

Interview Notes

- Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was \$48,000 in W-2 wages.
- Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail's mother, Carmen, after she separated from her spouse in April of 2021. Abigail's only income for 2023 was \$25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.
- Abigail will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

9. For the purpose of determining dependency, Andrea could be the qualifying child of _	
Only Company	

- a. Only Carmen
- b. Only Abigail
- c. Either Carmen or Abigail
- d. Neither Carmen nor Abigail
- **10.** Abigail is eligible to claim Andrea for the earned income credit.
 - a. True
 - b. False

Advanced Scenario 5: Helen White

Interview Notes

- Helen is 53 years old and files as single.
- Her 2023 adjusted gross income (AGI) is \$51,000, which includes gambling winnings of \$2,000.
- Helen would like to itemize her deductions this year.
- Helen brings documents for the following expenses:
 - \$9,000 Hospital and doctor bills
 - \$500 Contributions to Health Savings Account (HSA)
 - \$3,600 State withholding (higher than Helen's calculated state sales tax deduction)
 - o \$300 Personal property taxes based on the value of the vehicle
 - \$400 Friend's personal GoFundMe campaign
 - \$275 Cash contributions to the Red Cross
 - \$200 Fair market value of clothing in good condition donated to the Salvation Army (Helen purchased the clothing for \$900)
 - \$7,300 Mortgage interest
 - \$2,300 Real estate tax
 - \$150 Homeowners association fees
 - \$3,000 Gambling losses

Advanced Scenario 5: Test Questions

- 11. Helen can claim the \$150 Homeowners association fees as a deduction on her Schedule A.
 - a. True
 - b. False
- 12. What amount of gambling losses is Helen eligible to claim as a deduction on her Schedule A?
 - **a.** \$0
 - **b.** \$1,000
 - **c.** \$2,000
 - **d.** \$3,000

Advanced Scenario 6: Mike Cooper

Interview Notes

- Mike Cooper is 26 years old and single. He provides all of his own support.
- Mike works at a grocery store and earned \$15,250 in wages.
- Mike was not a full time student, but took two management courses at a community college to improve his
 job skills. He wants to know if that qualifies for any tax benefit.
- Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

- 13. Mike is eligible to claim the lifetime learning credit on his 2023 tax return.
 - a. True
 - b. False
- **14.** Which of the following is a requirement for Mike to claim the earned income credit with no qualifying children in 2023?
 - a. Mike must have a Social Security number valid for employment.
 - **b.** Mike must have lived in the United States more than half the year.
 - c. Mike must not be the dependent of another taxpayer.
 - d. All of the above.

Advanced Scenario 7: Matthew and Rebecca Monroe

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

☑ Xs as dir

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.
- Matthew worked a total of 1,500 hours in 2023. During the school year, he spent \$733 on unreimbursed classroom expenses.
- Rebecca retired in 2020 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Matthew settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site.
 They aren't sure how it will impact their tax return for tax year 2023. The Monroes determined that they were solvent as of the date of the canceled debt.
- Rebecca received \$200 from Jury duty.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Biochemistry at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid \$865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Monroes claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



Form 13614-C (October 2023)		 Inta	ntake/Inte	partment o	Department of the Treasunterview and		Revenue S	y-Internal Revenue Service Quality Review Sheet	Sheet			OMB Number 1545-1964	umber 1964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2, r ITIN letters 1 d driver's lice	1099, 1098 or all personse) for yo	3, 1095. ons on you and you	ur tax re	eturn.	Please You are comple If you h	complet respon te and a	e pages 1 sible for t ccurate in	Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.	orm. ion on yo	our return. tified volu	Please pro	vide ırer.
	Volunteer	s are train To repo	ed to prov	vide higł cal beha	n quality ivior to t	service a he IRS, en	nd upho nail us a	re trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov	standarc	Js.		
Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	nation (If you	are filing a j	oint return	, enter yo	our name	s in the sa	ıme orde	r as last ye	ar's return)				
1. Your first name MATTHEW		M.	Last name MONROE	ame {OE				Be Y(Best contact number YOUR PHONE NUMBER	umber NUMBEI		Are you a U.S. citizen? ▼ Yes	izen?] No
2. Your spouse's first name REBECCA		Σ Ξ:	Last name MONROE	ame {OE				Be	Best contact number YOUR PHONE NUMBER	umber		r spouse a l	ls your spouse a U.S. citizen? ☀ Yes □ No
3. Mailing address						Apt # C	City	1.			State		ZIP code
4. Your Date of Birth	5. Your job title	itle		6. L	ast year,	Last year, were you:	2000			a. Fu	Full-time student		Yes × No
4/30/1963	TEACHER			р. Т	otally an	b. Totally and permanently disabled	intly disa		Yes ×	o.	c. Legally blind		Yes × No
7. Your spouse's Date of Birth	8. Your spouse's job title	use's job titl	<u>e</u>	9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Fu	a. Full-time student		Yes x No
10/07/1954	RETIRED			b. T	otally an	Totally and permanently disabled	ently disa		☐ Yes 🛪 No	c)	Legally blind	Υ 🗆	Yes 🛪 No
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a depende	int?						Yes ≭ No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax	dependents b	een a victin		ated ider	ntity theft	or been is	sued an	Identity Pn	related identity theft or been issued an Identity Protection PIN?	اخ			Yes 🛪 No
12. Provide an email address (optional) (this email address will	optional) (this	email addr		t be used	d for cont	acts from	the Interr	nal Revenu	not be used for contacts from the Internal Revenue Service)				
Part II – Marital Status and Household Information	Household	Informati											
1. As of December 31, 2023, what		Never Married		is includ	es regist	ered dome	stic partr	nerships, c	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other fo	rmal relatio	nships unde	er state law)
was your marital status?	×	Married	ις	If Yes, D	id you ge	a. If Yes, Did you get married in 2023?	in 2023?					≻	×
			Ö.	Did yon	live with	your spous	se during	any part o	b. Did you live with your spouse during any part of the last six months of 2023?	months c	of 2023?	*	Yes 🗆 No
		Divorced	Ğ	ate of fins	Date of final decree					ı			
	□ Fe	Legally Separated		ate of sep	oarate ma	Date of separate maintenance decree	decree						
		Widowed	Ϋ́ε	ear of spo	Year of spouse's death	ath				I			
2. List the names below of:• everyone who lived with you last year (other than your sponts)	ou last year (o	ther than yo	our spouse)	((lf ad	If additional space is needed check here	se is need	led check h	iere 🗌 and l	\Box and list on page 3
 anyone you supported but did not live with you last year 	did not live w	th you last	year						To be co	mpleted	by a Certif	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent,	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Student I last year I (yes/no)	Totally and Permanently Disabled (yes/no)		Did this person provide more than 50% of his/ her own	Did this person have less than \$4,700 of income? (yes,no,n/a)		Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(b)	(c)	(b)	(e)	(f)	(a)	(h)	(i)	(yes/no)	support? (yes,no,n/a)	((yes/no/n/a)	(yes/no)
SAFARI MONROE	07/04/2004	DAUGH	12	YES	YES	S	YES	NO					
Catalog Number 52121E					WW	www.irs.gov					Fo	m 13614-(Form 13614-C (Rev. 10-2023)

7000	1 2 2 2	printo by	Page 2
ן פונצ	applic application	Opilate D	
Yes	٥ N	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	×		2. (A) Tip Income?
×			3. (B) Scholarships? (Forms W-2, 1098-T)
	×		4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		(B
	×		€
	×		(A) Cash/check/digital assets, or oth
	×		
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
×			(A) Retirement income or payments
	×		12. (B) Unemployment Compensation? (Form 1099-G)
×			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	×		14. (M) Income (or loss) from rental property?
	×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?
×			2. Contributions or repayments to a retirement account? \Box IRA (A) \Box Roth IRA (B) \boxtimes 401K (B) \Box Other
×			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×		4. Any of the following? \Box (A) Medical & Dental (including insurance premiums) \Box (A) Mortgage Interest (Form 1098)
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
	×		5. (B) Child or dependent care expenses such as daycare?
×			6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	×		7. (A) Expenses related to self-employment income or any other income you received?
	×		8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
×			2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	*		3. (A) Adopt a child?
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
Catalog	Numb	Catalog Number 52121E	www.irs.gov Form 13614-C (Rev. 10-2023)

	Page 3
Additional Information and Questions Related to the Preparation of Your Return	
1. Would you like to receive written communications from the IRS in a language other than English? Tes	■ No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ■ You □ Spouse	
3. If you are due a refund, would you like: a. Direct deposit b. To purchase U.S. Savings Bonds ★ Yes	gs Bonds c. To split your refund between different accounts ☐ Yes 📑 No
payment directly from your t	
5. Did you live in an area that was declared a Federal disaster area? Yes 💌 No If yes, where?	
□ Yes	
7. Would you like information on how to vote and/or how to register to vote?	
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	. The data from the following questions may be used by Il be used only for statistical purposes. These questions
8. Would you say you can carry on a conversation in English, both understanding & speaking? 🗷 Very well 🗌 Well 📋 Not well 📋 Not at all 📋 Prefer not to answer	☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ★ Very well ☐ Well ☐	☐ Not well ☐ Not at all ☐ Prefer not to answer
10. Do you or any member of your household have a disability? ☐ Yes ☒️ No ☐	Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes	Prefer not to answer
12. Your race?	
 □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander 	ther Pacific Islander White Prefer not to answer
13. Your spouse's race?	
🗌 American Indian or Alaska Native 🍴 Asian 📋 Black or African American 📋 Native Hawaiian or other Pacific Islander	ther Pacific Islander White Prefer not to answer
□ No spouse	
14. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino 🗷 Prefer not	Prefer not to answer
15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino 🗷 Prefer not	Prefer not to answer
Additional comments	
acited Mac A secitor the Column and Changes As A securing	
Privacy Act and Paperwork Reduction Act notice	
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you releve to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at younderse teum preparation sites or outtreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee. SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	no our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you us assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, mmittee, SE:W:CAR:MP:T.T.:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Catalog Number 52121E www.irs.gov	Form 13614-C (Rev. 10-2023)

		_						
a Emplo	yee's social security number			Safe, accurate,	IRS P	ZH G		e IRS website at
	416-00-XXXX	OMB No. 154	5-0008	FAST! Use	G		www.ir	s.gov/efile
b Employer identification number (EIN)		_	1 Wag	es, tips, other com	pensation	2 Fede	ral income	ax withheld
35-70	XXXXX			:	\$35,353.00	İ		\$3,200.00
c Employer's name, address, and ZIP code			3 Soc	ial security wages	3	4 Socia	al security ta	ax withheld
WESTBROOK SCHOOL DISTRICT					\$36,353.00			\$2,253.89
244 HARVARD STREET			5 Med	dicare wages and	tips	6 Med	care tax wit	hheld
YOUR CITY, YOUR STATE, ZIP					\$36,353.00			\$527.12
			7 Soc	ial security tips		8 Alloc	ated tips	
						1		İ
d Control number			9			10 Depe	endent care	benefits
						l		
e Employee's first name and initial La	st name	Suff.	11 Nor	nqualified plans		12a See	instructions	for box 12
						d D		\$1,000.00
			13 Statu	tory Retirement oyee plan	Third-party sick pay	12b	•	
				×		o d		İ
MATTHEW MONROE			14 Othe	er		12c		
135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP						o d		İ
TOOK CITT, TOOK STATE, ZIF						12d	1	
						o d e		İ
f Employee's address and ZIP code			İ					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages	, tips, etc. 1	19 Local in	come tax	20 Locality name
YS 57-200XXXX	\$35,353.00		\$450.00					
		T						·
W O			$\overline{}$	Dα	nartment of	the Treasu	n/_Internal	Revenue Service
Form W=2 Wage and Tax S	Statement	202	ニゴ	De	partificint Of	ino modsu	iy intomal	TIOVOTING GOTVICE
Copy B-To Be Filed With Employee's	FEDERAL Tax Return.							
This information is being furnished to the	Internal Revenue Service.							

		CORRE	СТ	ED (if checked	d)				
PAYER'S name, street address, country, ZIP or foreign postal co			1	Gross distribution	n	OI	MB No. 1545-0	119	Distributions From ensions, Annuities,
RIVERSIDE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZII	•		\$ 2a	20. Taxable amount	,000.00 t		20 2 3	Pr	Retirement or rofit-Sharing Plans, IRAs, Insurance Contracts, etc.
			\$				Form 1099-	R	
			2t	not determined	t ✓		Total distribution		Copy B Report this
PAYER'S TIN	RECIPIENT'S TIN	N	3	Capital gain (inclu box 2a)	uded in	4	Federal inco withheld	me tax	income on your federal tax return. If this
			\$			\$		2,000	
RECIPIENT'S name			5	Employee contrib Designated Roth contributions or		6	Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach
REBECCA WONROE			\$	insurance premiu	ıms	\$			this copy to
Street address (including apt. no	o.)		1 -	Distribution code(s)	IRA/ SEP/	8	Other		your return.
135 DISCOVER AVENUE				7	SIMPLE	\$		%	This information is being furnished to
City or town, state or province, co	•	eign postal code	9a	Your percentage distribution		9k \$	Total employee	e contributions	the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement		State tax withhe		÷	5 State/Payer		16 State distribution \$
\$			\$						\$
Account number (see instruction	ns)	13 Date of payment	17 \$ \$	Local tax withhe	eld 	18	Name of loc	cality	\$ Local distribution
Form 1099-R	www.i	rs.gov/Form1099F	R			-	Department of	the Treasury -	Internal Revenue Service

	REVERSE FOR MORE INFORI		SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	REBECCA MONROE	Box 2. B	eneficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 2022 \$22,899	Box 4. Benefits Repaid to SSA	in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) \$22,899
DESCRIPTION OF A Paid by check or direct Medicare Part B premiums your benefits \$1,979 Total additions: Benefits for 2023: \$22,899	deposit: \$18,630	Box 6. V	DESCRIPTION OF AMOUNT IN BOX 4
			\$2,290 DISCOVER AVENUE R CITY, YOUR STATE, ZIP
		Box 8. C	aim Number (Use this number if you need to contact SSA.)

CREDITOR'S name, street addr ZIP or foreign postal code, and	ress, city or town, state or province, country, telephone no.	1 Date of identifiable event 09/25/2023	OMB No. 1545-1424	
ADAMS BANK		2 Amount of debt discharged		Cancellation
1254 ORANGE AVENUE		\$ 850.00	20 23	of Debt
YOUR CITY, YOUR STATE	i, ZIP	3 Interest, if included in box 2	1	
		\$	Form 1099-C	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B
31-700XXXX	416-00-XXXX	CREDIT CARD		For Debtor
DEBTOR'S name MATTHEW MONROE				This is important tax information and is being furnished to the IRS. If you are required to file a
Street address (including apt. n 135 DISCOVER AVENUE	0.)	5 If checked, the debtor was prepayment of the debt .	return, a negligence penalty or other sanction may be	
City or town, state or province, YOUR CITY, YOUR STATE	country, and ZIP or foreign postal code			imposed on you if taxable income results from this transaction and the IRS determines
Account number (see instructio	ns)	6 Identifiable event code	7 Fair market value of p	
orm 1099-C	(keep for your records)	www.irs.gov/Form1099C		easury - Internal Revenue Service

]	OMB No. 1545-1574		qualified tuition and relate				FILER'S name, street address, city or oreign postal code, and telephone nu
Tuition		2023	22.00	expenses 5,522.0		F	I I FGF	SUCCESS COMMUNITY CO
Statement				2		_		10 COLLEGE AVENUE
		Form 1098-T					ZIP	YOUR CITY, YOUR STATE,
Copy E		•		3		ENT'S TIN	STUDE	FILER'S employer identification no.
For Student						608-00-XXXX		38-800XXXX
This is importan	ants	5 Scholarships or gra	a	Adjustments made for a prior year	STUDENT'S name			
tax information and is being	102.00	\$ 3,		\$				SAFARI MONROE
furnished to the IRS. This form	unt	7 Checked if the amo		6 Adjustments to				Street address (including apt. no.)
must be used to		in box 1 includes amounts for an	•	scholarships or grants for a prior year		135 DISCOVER AVENUE		
to claim education		academic period		lor a prior year	•	City or town, state or province, country, and ZIP or foreign postal code		
credits. Give it to the		beginning January- March 2022		\$			ZIP	YOUR CITY, YOUR STATE,
tax preparer or use it to prepare the tax return	./refund	10 Ins. contract reimb	:	9 Checked if a graduate		8 Checked if at least)	Service Provider/Acct. No. (see instr.)
propare the tax return		s		student	~	half-time student		



Success Community College

Statement of Account

December 31, 2023

SAFARI MONROE

STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2023	Tuition – Fall Semester 2023	+\$5,522.00	
08/30/2023	Scholarship	·	-\$3,102.00
09/03/2023	Parking pass	+\$150.00	
09/04/2023	Campus Bookstore charge to student account for course-related books	+\$865.00	
09/05/2023	Payment – check #4321		-\$3,435.00

12/31/2023 Account Balance.....\$0.00

	nd Rebecca Monroe			1234
135 Discov YOU CITY,	er Avenue YOUR STATE, ZIP		20	
PAY TO THE ORDER OF		Q		\$
				DOLLARS
Adelphia Ban Anytown, Sta				
For				
:11100	0025:123456789	1234		

Advanced Scenario 7: Test Questions

d. \$7,490

15.	What is the taxable portion of Rebecca's pension from Riverside Enterprises using the simplified method?
	 a. \$0 b. \$18,741 c. \$19,419 d. \$20,000
16.	All of Rebecca's social security benefits are taxable according to the social security benefits worksheet.
	a. True b. False
17.	What is the total amount of other income reported on the Monroe's Form 1040, Schedule 1?
	 a. \$200 b. \$850 c. \$1,050 d. \$4,152
18.	Matthew is eligible to deduct qualified educator expenses in the amount of \$
19.	(Note: whole number only, do not use special characters.) What is the Monroe's standard deduction on their 2023 tax return?
	 a. \$20,800 b. \$27,700 c. \$29,200 d. \$30,700
20.	Which of the following expenses qualify for the American opportunity credit?
	 a. Required course related books and equipment b. Tuition c. Parking pass d. Both a and b
21.	The Monroes are eligible to claim the credit for other dependents on their tax return.
	a. Trueb. False
22.	What is the Monroe's total federal income tax withholding?
	a. \$5,200b. \$5,490c. \$6,200

Advanced Scenario 8: Julia Oakley

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Julia is a data entry clerk, age 26, and single.
- Julia has investment income and a consolidated broker's statement.
- Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$535.
- Julia uses the cash method of accounting. She uses business code 492000.
- Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
 - \$150 for insulated box rental
 - \$50 for vehicle safety inspection (required by Quick Market)
 - \$600 for Quick Market fees
- Julia also kept receipts for the following out-of-pocket expenses:
 - \$80 for business parking
 - \$300 for speeding ticket
 - \$160 for Julia's lunches
- Julia's record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 9,500 miles were personal and commuting miles. Julia will take the standard business mileage rate.
- Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
- Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- Julia took an early distribution of \$3,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses for the current year.
- If Julia has a refund, she would like it deposited into her checking account.



Form 13614-C (October 2023)		Intal	Department of the Treasu	artment of rviev	the Treasu V and	_	Revenue S	y - Internal Revenue Service Quality Review Sheet	Sheet			OMB Number 1545-1964	ımber 964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax retu. • Picture ID (such as valid driver's license) for you and your spouse.	Forms W-2, r ITIN letters f d driver's lice	1099, 1098, or all perso nse) for you	1095. Ins on your and you	95. on your tax return. nd your spouse.	iturn. e.	Please You are comple If you h	completer sections to and a sections and a sections and a sections and a sections are sections.	te pages 1 sible for t ccurate in	Please complete pages 1-4 of this for You are responsible for the informat complete and accurate information. If you have questions, please ask th	rm. ion on yo e IRS-cert	ur return. F ified volun	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	ide er.
	Volunteer	s are traine To repo	d to prov rt unethic	ide high al beha	quality vior to tl	service a	nd upho nail us a	re trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	standard	ιά		
Part I – Your Personal Information (If you are filing a joint	nation (If you a	re filing a jo		enter yo	ur name	s in the sa	me orde	r as last ye	return, enter your names in the same order as last year's return)				
1. Your first name JULIA		M.I.	Last name OAKLEY	ıme EY				Be Y(Best contact number YOUR PHONE NUMBER	umber : NUMBER		a U.S.	citizen? □ No
2. Your spouse's first name		M.	Last name	me				Be	Best contact number	umber	ls your	sbonse	a U.S. citizen? □ No
3. Mailing address 159 ARCHER AVENUE		_	-			Apt # C	City YOUR CITY	ļ L			State	ZIF	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	tle		6. L	ast year,	6. Last year, were you:				a. Ful	Full-time student		s No
3/07/1997	DATA ENTRY CLERK	Y CLERK		D. T	otally an	Totally and permanently disabled	ntly disa		Yes * No		c. Legally blind	□ Yes	S No
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title	4		ast year,	9. Last year, was your spouse:	:esnods			a. Ful	a. Full-time student		
				р. T	otally an	Totally and permanently disabled	ntly disa			ci	Legally blind	□ Yes	oN 🗆
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a depender	ıt?						Yes 🛪 No		Unsure		
11. Have you, your spouse, or dependents been a victim of	dependents be	en a victim		ated ider	itity theft	or been is	sued an	Identity Pr	tax related identity theft or been issued an Identity Protection PIN?	اخ		□ Yes	oN 🗶 s
12. Provide an email address (optional) (this email address	optional) (this	email addre		pe nsec	for cont	acts from	he Interi	will not be used for contacts from the Internal Revenue Service)	le Service)				
Part II - Marital Status and Household Information	Household	Informatic	no										
1. As of December 31, 2023, what	×	Never Married		s includ	es registe	ered dome	stic partı	nerships, c	ivil unions, o	or other fon	nal relation	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	state law)
was your marital status?	□ □	Married	G	f Yes, D	id you ge	a. If Yes, Did you get married in 2023?	n 2023?					□ Yes	
			۱۵	Did you l	ive with	our spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2023?	months of	2023?	□ Yes	S No
		Divorced		te of fine	Date of final decree					ı			
		Legally Separated		te of sep	arate ma	Date of separate maintenance decree	decree			1			
		vvidowed	ב	al ol spo	real of spouse's dealif	מווו				ı			
2. List the names below of:everyone who lived with you last year (other than your:anyone you supported but did not live with you last yea	ou last year (ot did not live wit	her than you h you last y	ur spouse) ear					If ad	If additional space is needed check here To be completed by a Certified V	ce is neede	ed check he	ional space is needed check here \square and list on page $^\circ$ To be completed by a Certified Volunteer Preparer	☐ and list on page 3
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship Number of to you (for months example: lived in son, your home daughter, last year parent		US Citizen (yes/no)	Resident of US, Canada, or Mexico last year	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/	Did this person have less than \$4,700 of income?	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(b)	none, etc) (c)	(p)	(e)	(f)	(a)	(h)	(<u>i</u>)	(yes/no)	support? (yes,no,n/a)		(yes/no/n/a)	person? (yes/no)
											ı	7 7 7 7 7	
Catalog Number 52121E					W	www.irs.gov					Forr	1.0014-C	Form 13014-C (Rev. 10-2023)

1004		d ofcirate	Page 2
	appi	opilate D	סאוסו פמרוו אפרווסוו וו פמרוו אפרווסוו
Yes	å	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
×			2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		6. (B) Alimony income or separate maintenance payments?
×			Self-Employment income? (Forn
×			8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
×			9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
×			11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
	×		12. (B) Unemployment Compensation? (Form 1099-G)
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	×		14. (M) Income (or loss) from rental property?
	×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	Š	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?
×			2. Contributions or repayments to a retirement account? \Box IRA (A) \Box Roth IRA (B) \boxtimes 401K (B) \Box Other
×			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×		4. Any of the following? $\qquad \square$ (A) Medical & Dental (including insurance premiums) $\qquad \square$ (A) Mortgage Interest (Form 1098)
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
	×		5. (B) Child or dependent care expenses such as daycare?
	×		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
×			7. (A) Expenses related to self-employment income or any other income you received?
×			8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	×		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	×		3. (A) Adopt a child?
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
Catalo	g Numb	Catalog Number 52121E	www.irs.gov Form 13614-C (Rev. 10-2023)

						Page 3
Additional Information and Questions Related to the Preparation of Your Return	is Related to the Preparation	of Your Return	; [:	- 1		
 Would you like to receive written communications from the IRS in a language other than English? ☐ Yes Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) 	nmunications from the IRS in a d (If you check a box, your tax o	l language other than or refund will not char	English? 🗌 Y nge)		No If yes, which language?	ıge?
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	filing jointly, want \$3 to go to th	is fund * You	Spouse			
3. If you are due a refund, would you like:	ke: a. Direct deposit ➤ Yes □ No	b. To pu \tag{7 Yes}	b. To purchase U.S. Savings Bonds☐ Yes		. To split your refu] Yes 🔻 No	c. To split your refund between different accounts ☐ Yes ※ No
4. If you have a balance due, would you like to make a payment directly from your bank account?	u like to make a payment direct	tly from your bank acc	count? 🗌 Ye	s No		
5. Did you live in an area that was declared a Federal disaster area? $\ \square$ Yes	ared a Federal disaster area?			re?		
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	y, receive a letter from the IRS					
7. Would you like information on how to vote and/or how to register to vote?	o vote and/or how to register to	vote?	× ×			
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	ate by receiving grant mone) to support continued receipt	y or other federal fin t of financial funding	ancial assista y. Your answer	nce. The data fro r will be used on	om the following Iy for statistical	g questions may be used l I purposes. These questio
8. Would you say you can carry on a conversation in English, both understanding & speaking? 💌 Very well 🛚 Well 📋 Not well 🗎 Not at all 🗎 Prefer not to answer	onversation in English, both un	derstanding & speakir	ng? ★ Very v	vell	Not well Not	t at all Prefer not to ans
9. Would you say you can read a newspaper or book in English?	paper or book in English?	★ Very well	□ WeII	□ Not well	□ Not at all	☐ Prefer not to answer
10. Do you or any member of your household have a disability?	sehold have a disability?	□ Yes	% ×	☐ Prefer not to answer	answer	
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	from the U.S. Armed Forces?	□ Yes	× ×	☐ Prefer not to answer	answer	
12. Your race?						
American Indian or Alaska Native	☐ Asian ☐ Black or African American		ative Hawaiian	☐ Native Hawaiian or other Pacific Islander	slander White	ite * Prefer not to answer
13. Your spouse's race?						
☐ American Indian or Alaska Native	☐ Asian ☐ Black or African American		ative Hawaiian	□ Native Hawaiian or other Pacific Islander	slander White	ite Prefer not to answer
■ No spouse						
14. Your ethnicity?	☐ Hispanic or Latino ☐	☐ Not Hispanic or Latino	×	Prefer not to answer		
15. Your spouse's ethnicity?	☐ Hispanic or Latino ☐	Not Hispanic or Latino		Prefer not to answer	■ No spouse	se
Additional comments						
	Privacy	Privacy Act and Paperwork Reduction Act Notice	duction Act No	tice		
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting	tsk for information we tell you our legal oluntary, required to obtain a benefit, c	right to ask for the informa or mandatory. Our legal righ	ition, why we are a	sking for it, and how it ation is 5 U.S.C. 301.	will be used. We mu We are asking for thi	ıst also tell you what could happen is information to assist us in conta
you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer end recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	n the IRS volunteer income tax prepara tivities. The information may also be us S may not be able to use your assistan for this study is 1545-1964. Also, if you x Products Coordinating Committee, SI	ation and outreach program sed to establish effective αc ce in these programs. The I have any comments rega E:W:CAR:MP:T:T:SP, 1111	ns. The information ontrols, send corree Paperwork Reduc rding the time estir 1 Constitution Ave.	you provide may be spondence and recog tion Act requires that it mates associated with NW, Washington, DC	furnished to others wh nize volunteers. Your the IRS display an ON this study or sugges? 2 20224	ho coordinate activities and staffin, response is voluntary. However, i MB control number on all public stion on making this process simple
Catalog Number 52121E		www.irs.gov				Form 13614-C (Rev. 10-2023)

PAYER'S name, street address country, ZIP or foreign postal co			1	Gross distribution	n	OI	MB No. 1545-0		Distributions From ensions, Annuities
FREEDOM BANK, CUST		LEY	\$ 2	a Taxable amoun	-		20 23		Retirement of rofit-Sharing Plans IRAs, Insurance Contracts, etc
300 MARIN STREET YOUR CITY, YOUR STA	TF 7IP		⊅ 2	3,0 b Taxable amoun	00.00 t		Form 1099- Total	n 	Сору В
	·			not determined			distribution		Report this
PAYER'S TIN	RECIPIENT'S TIN	I	3	Capital gain (incli box 2a)	uded in	4	Federal incon withheld	ne tax	income on you federal tax return. If this
48-200XXXX	605-00-	XXXX	\$			\$		300.00	form shows
RECIPIENT'S name			5	Employee contrib Designated Roth contributions or insurance premiur		6 \$	Net unrealize appreciation employer's s	in	federal income tax withheld ir box 4, attach this copy to
Street address (including apt. no.)			7	Distribution code(s)	IRA/ SEP/	8	Other		your return
159 ARCHER AVENUE				1	SIMPLE	\$		%	This information is
City or town, state or province, co	•	eign postal code	9	Your percentage distribution	of total %		Total employee		being furnished to the IRS
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	1. \$	4 State tax withhel	d	15	State/Payer	's state no.	16 State distribution
S Account number (see instructions	\	13 Date of	\$	7 Local tax withhel		10	Name of lo	a ditu	\$ Local distribution
Account number (see instructions)	payment	\$	Local tax withher		10	···········		\$

a Employe	e's social security number 605-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	rf	ile		IRS website at .gov/efile
b Employer identification number (EIN)			1 Wag	es, tips, other compensation	2	Federa	al income ta	x withheld
35-700XXX				\$40,200.00				\$3,100.00
c Employer's name, address, and ZIP code			3 Soc	ial security wages	4	Social	security tax	withheld
				\$41,200.0	ַס			\$2,554.40
WE WIN INC.			5 Med	dicare wages and tips	6	Medic	are tax with	held
200 VENTURA BLVD				\$41,200.0	0			\$597.40
YOUR CITY, YOUR STATE, ZIP			7 Soc	ial security tips	8	Alloca	ted tips	
d Control number			9		10	Depen	dent care b	enefits
e Employee's first name and initial Last	name	Suff.	11 Nor	nqualified plans	12:	a See ir	nstructions	
JULIA OAKLEY 159 ARCHER BLVD				oyee plan sick pay	12 C	b	Ψ1,00	
YOUR CITY, YOUR STATE, ZIP			14 Othe	er	12			
					120 0 0 0	d		
f Employee's address and ZIP code								
15 State Employer's state ID number YS 57-200XXX	16 State wages, tips, etc. \$40,200.00		ne tax 800.00	18 Local wages, tips, etc.	19 L	ocal inco	ome tax	20 Locality name
Form W=2 Wage and Tax Sta	atement	20	23	Department of	f the T	Treasury	—Internal F	Revenue Service
Copy B—To Be Filed With Employee's FE This information is being furnished to the Int								

	☐ CORRE	ECTED (if chec	ked)			
PAYER'S name, street address, city or foreign postal code, and telepho QUICK MARKET 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP	y or town, state or province, country, ZIP ne no.		·	OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee co	mpensation			Сору В
63-400XXXX	605-00-XXXX	\$			1,000	For Recipient
RECIPIENT'S name JULIA OAKLEY		2 Payer made dire consumer produ		aling \$5,000 or more of ient for resale		This is important tax information and is being furnished to the IRS. If you are required to file a return, a
Street address (including apt. no.) 159 ARCHER AVENUE City or town, state or province, cou	ntry, and ZIP or foreign postal code	4 Federal income	e tax withhe	ld		negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
YOUR CITY, YOUR STATE, ZIP		5 State tax withhe	eld 6 Sta	ate/Payer's state no.		7 State income
Account number (see instructions)		 \$ \$				\$ \$
Form 1099-NEC (Rev. 1-2022)	(keep for your records)	www.irs.gov/Form1	099NEC	Department of the T	reasury -	Internal Revenue Service

	☐ COF	REC	CTED (if che	cked)			
FILER'S name, street address, city or		ΖIP	FILER'S TIN	·	OMB No. 1545-2205]	
or foreign postal code, and telephone	no.		63-400)	XXXX		Payr	ment Card and
QUICK MARKET		Ī	PAYEE'S TIN		Form 1099-K		Third Party
123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP			605-00-	XXXX	(Rev. January 2022)		Network
TOOK CITT, TOOK STATE, ZIF		Ī	1a Gross amour		(Nev. January 2022)		
			card/third pa transactions	rty network	For calendar year		Transactions
			\$	7,625.00	20 23		
			1b Card Not Pre	sent	2 Merchant category	/ code	Сору В
Check to indicate if FILER is a (an):	Check to indicate transactions		\$				For Payee
Payment settlement entity (PSE)	reported are: Payment card		3 Number of pa	ayment	4 Federal income to withheld	ax	This is impossible to y
Electronic Payment Facilitator (EPF)/Other third party	Third party network		transactions	5	\$		This is important tax information and is
PAYEE'S name	Tima party network		5a January		5b Februarν		being furnished to the IRS. If you are
			\$	600.00	\$	750.00	required to file a
JULIA OAKLEY		Ì	5c March		5d April		return, a negligence penalty or other
Street address (including apt. no.)		İ	\$	800.00	\$	775.00	sanction may be
		İ	5e May		5f June		imposed on you if taxable income
159 ARCHER AVENUE			\$	600.00	\$	350.00	results from this transaction and the
		İ	5g July		5h August		IRS determines that it
City or town, state or province, country	y, and ZIP or foreign postal code		\$	400.00	\$	450.00	has not been reported.
YOUR CITY, YOUR STATE, ZIP		Ī	5i September		5j October		reported.
PSE'S name and telephone number			\$	650.00	\$	700.00	
		Ī	5k November		5I December		
			\$	800.00	\$	750.00	
Account number (see instructions)			6 State		7 State identification	no.	8 State income tax withheld
							\$
							\$
Form 1099-K (Rev. 1-2022) (I	Keep for your records)	W	/ww.irs.gov/Form	1099K	Department of the T	Freasury -	Internal Revenue Service

Note: She also received \$535 in cash payments per the interview notes.

XYZ Investments

456 Pima Plaza Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

JULIA OAKLEY 159 Archer Avenue Your City, YS, ZIP Account No. 111-222 Recipient ID No. 605-00-XXXX

Payer's Fed ID Number: 40-200XXXX

laTo	otal Ordinary Dividends	300.0
1b	Qualified Dividends	
2a	Total Capital Gain Distributions (Includes 2b- 2d)	
2b	Capital Gains that represent Unrecaptured 1250 Gain	
2c	Capital Gains that represent Section 1202 Gain.	
2d	Capital Gains that represent Collectibles (28%) Gain	0.0
2e	Section 897 Ordinary Dividends	
2f	Section 897 Capital Gains	
2	Nondividend Distributions	
3	Nondividend Distributions	
4	Federal Income Tax Withheld	
5	Section 199A Dividends	
6	Investment Expenses	
7	Foreign Tax Paid	
8	Foreign Country or U.S. Possession.	
9	Cash Liquidation Distributions	
10	Noncash Liquidation Distributions	
11	Exempt-Interest Dividends	
12	Specified Private Activity Bond Interest Dividends.	0.0
13	State	
14	State Identification No.	
15	State Tax Withheld FATCA Filing Requirement	
•	m 1099-MISC* 2023 Miscellaneous Income	
- ОГ Сору	B for Recipient (OMB NO. 1545-0115)	
2	Royalties	0.0
4	Federal Income Tax Withheld	
8	Substitute Payments in Lieu of Dividends or Interest	
16	State Tax Withheld	
17	State/ Payer's State No	
18	State Income.	
or	m 1099-INT* 2023 Interest Income	
ору	B for Recipient (OMB NO. 1545-0112)	
1	Interest Income	.15.0
2	Early Withdrawal Penalty	
3	Interest on U.S. Savings Bonds and Treas. Obligations	
4	Federal Income Tax Withheld	
5	Investment Expenses	
6	Foreign Tax Paid	
7	Foreign Country or U.S. Possession.	0 (
8	Tax-Exempt Interest	
9	Specified Private Activity Bond Interest	0.0
14	Tax-Exempt Bond CUSIP No	
_	nmary of 2023 Proceeds From Broker and	
sur	ter Exchange Transactions	

Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.

Page 1 of 2

XYZ Investments

456 Pima Plaza Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

JULIA OAKLEY 159 Archer Avenue Your City, YS, ZIP Account No. 111-222

Recipient ID No. 605-00-XXXX

Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2023 Proceeds from Broker and Barter Exchange Transactions Copy B for Recipient OMB NO. 1545-0715 Short-term transactions for which basis is reported to the IRS Report on Form 8949 with Box A checked and/or Schedule D, Part I (This Label is a Substitute for Boxes 1c & 6) 8 Description, 1d Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type) 1c Date sold 1a Quantity 1e Cost or Other Basis 15 State Tax Action 1b Date 1d Proceeds Gain / Loss (-) 1g Wash Sale 4 Federal Income 14 Loss Disallowed Tax Withheld State Withheld Acquired disposed Iowa Co. Common Stock 01/20/2023 10/31/2023 200.000 2,000.00 2,750.00 (750.00)TOTALS 2,000.00 2,750.00

_ong-	term trans	actions for	which basi	s <u>is not report</u>	ed to the IRS					
				d and/or Sched	ule D, Part II					
his La	bel is a Substiti	ute for Boxes 1c	& 6)							
Desc	ription, 1d St	ock or Other S	Symbol, CUSI	Р		(IRS Form	n 1099-B box nu	mbers are shown	below	in bold type
			, ,						20.0	
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income	14 State	
		1c Date sold disposed	1a Quantity	1d Proceeds			1g Wash Sale	4 Federal Income	14	15 State Ta
Action lowa (Acquired Co. Comm	1c Date sold disposed	1a Quantity Sold	1d Proceeds 4,100.00			1g Wash Sale	4 Federal Income	14	15 State Ta

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Page 2 of 2

	☐ VOID ☐ CORRE	CTED			
RECIPIENT'S/LENDER'S name, stre province, country, ZIP or foreign po FINANCIAL AID PARTNERS 2 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP			OMB No. 1545-1576		Student Loan Interest Statement
			Form 1098-E		
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	1 Student loan interest receive	•	3,250.00	Copy C
BORROWER'S name				-,	For Recipient
JULIA OAKLEY					For Privacy Act and
Street address (including apt. no.) 159 ARCHER AVENUE					Paperwork Reduction Act Notice, see the 2023
City or town, state or province, cour YOUR CITY, YOUR STATE, ZIP	ntry, and ZIP or foreign postal code				General Instructions for Certain Information
Account number (see instructions)		Check if box 1 does not incluand/or capitalized interest, and before September 1, 2004	nd the loan was made	s . 🔲	Returns.
Form 1098-E	www.irs.gov/Form1098E		Department of the T	reasury -	Internal Revenue Service

	CORREC	CTED		
FILER'S name, street address, city or town, state of foreign postal code, and telephone number	or province, country, ZIP or	Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
MAVERICK COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		\$ 2,400.00	2023	Tuition Statement
			Form 1098-T	
FILER'S employer identification no. STUDENT'	'S TIN	3	-	Сору В
37-700XXXX	605-00-XXXX			For Student
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	
		prior year		This is important tax information
JULIA OAKLEY		\$	\$	and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount in box 1 includes	furnished to the IRS. This form
159 ARCHER AVENUE		scholarships or grants	must be used to	
City or town, state or province, country, and ZIP o	or foreign postal code	for a prior year	amounts for an academic period	complete Form 8863 to claim education
YOUR CITY, YOUR STATE, ZIP		\$	beginning January- March 2024	credits. Give it to the
Service Provider/Acct. No. (see instr.)	Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./re	tax preparer or use it to prepare the tax return.
	half-time student	student 🗸	\$	propare the tax return.
Form 1098-T (keep for your	records)	www.irs.gov/Form1098T	Department of the Tre	asury - Internal Revenue Service

Julia Oakley 159 Archer Avenue YOUR CITY, STATE, ZIP			1234
PAY TO THE ORDER OF		20	\$
Adelphia Bank and Trust Anytown, State 00000			DOLLARS
For : 111000025 : 123456789	1234		

Advanced Scenario 8: Test Questions

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

- 23. What is the net long term capital gain reported on Julia's Schedule D?
 - a. \$350
 - **b.** \$2,100
 - c. \$2,450
 - **d.** \$6,100
- 24. Which of the following can be claimed as a business expense on Julia's Schedule C?
 - a. Business Parking
 - b. Speeding Ticket
 - c. Lunches
 - d. All of the above
- 25. Julia can take a student loan interest deduction of \$3,250.
 - a. True
 - b. False
- 26. What is the total standard mileage deduction for her business on Schedule C?
 - a. \$983
 - **b.** \$1,638
 - c. \$2,500
 - d. \$2,518
- 27. The amount of Julia's lifetime learning credit is \$480.
 - a. True
 - b. False
- 28. What is Julia's additional 10% tax on the early withdrawal from her IRA?
 - **a.** \$0
 - **b.** \$60
 - c. \$240
 - **d.** \$300
- 29. How can Julia prevent having a balance due next year?
 - a. She can increase the withholding on her Form W-4.
 - **b.** She can make estimated tax payments.
 - c. She can use the IRS withholding calculator to estimate her withholding for next year.
 - d. All of the above

Advanced Scenario 9: David MacLee

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

Xs as dire

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- David is age 40 and was widowed in July, 2022. He has a daughter, Linda, age 8, who lived with him the entire year.
- David provided the entire cost of maintaining the household and over half of the support for Linda. In order to work, he pays childcare expenses to Uptown Daycare.
- David purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- David and Linda are U.S. citizens and lived in the United States all year in 2023.



Form 13614-C (October 2023)		Intake/	=	Department of th	the Treasur	Department of the Treasury - Internal Revenue Service Iterview and Quality Revie	Revenue S	≥	Sheet			OMB N	OMB Number 1545-1964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2, 10 r ITIN letters for d driver's licens	99, 1098, 1 all person: e) for you a	095. s on you	r tax re	turn. e.	Please You are comple If you h	complet respon te and a	te pages 1 sible for tl ccurate in stions, ple	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	orm. Ition on yo	our return. tified volu	Please pro	ovide arer.
Volunteers are trained to To report to Part I – Your Personal Information (If vou are filing a ioint	Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov nation (If you are filing a joint return, enter your names in the same order as last year's return)	To report	to providude unethical	de high	quality vior to tl	service an	nd upho nail us a	re trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> filing a joint return enter your names in the same order as last year's return	o provide high quality service and uphold the highest ethica nethical behavior to the IRS, email us at wi.voltax@irs.govreturn enter your names in the same order as last year's return	l standarc	ds.		
1. Your first name		M.I.		ne 🗆				Bei	Best contact number	umber	Are you	a U.S.	citizen?
2. Your spouse's first name		M.I.	Last name	ne				Bei	Best contact number	umber	,	pouse	a U.S. citizen? □ No
3. Mailing address 100 BROOKS DRIVE						Apt # C	City YOUR CITY	 			State		ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title			6. L	ast year,	6. Last year, were you:				a. Fu	a. Full-time student		Yes × No
4/12/1983	JANITOR			b. To	otally an	Totally and permanently disabled	ntly disa		Yes 🛪 N	No c. Le	c. Legally blind		Yes ເ★ No
7. Your spouse's Date of Birth	8. Your spouse's job title	s's job title		9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Fu	a. Full-time student		Yes 🗆 No
				b. T	otally an	Totally and permanently disabled	ntly disa		Yes 🗆 N	No c. Le	Legally blind		Yes 🗆 No
10. Can anyone claim you or your spouse as a dependent?	our spouse as a	dependent?	_						Yes 🛪 No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents bee	n a victim o	f tax rela	ed iden	tity theft	or been is	sued an	Identity Pro	otection PIN	۲.5			Yes ★ No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	(optional) (this en	nail address	will not	pe nsed	for cont	acts from t	he Interr	nal Revenu	e Service)				
Part II - Marital Status and Household Information	d Household In	formation											
1. As of December 31, 2023, what		Never Married	(This	include	es registe	ered dome	stic partr	nerships, ci	ivil unions,	or other for	rmal relatio	nships und	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
was your marital status?	☐ Married	ed	a. F	Yes, D.	id you ge	a. If Yes, Did you get married in 2023?	in 2023?						Yes 🗆 No
			р. П	l nov bi	ive with	your spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2023?	x months c	of 2023?		Yes 🗆 No
	☐ Divorced	ced	Dat	e of fina	Date of final decree					ı			
	□ Lega	Legally Separated		e of sep	arate ma	Date of separate maintenance decree	decree						
	★ Widowed	wed	Yea	r of spo	Year of spouse's death	ath			2022				
2. List the names below of:• everyone who lived with you last year (other than your spouse)	ou last year (othe	r than your	(esnods					If ado	If additional space is needed check here	ce is need	led check h		☐ and list on page 3
 anyone you supported but did not live with you last year 	did not live with	you last yes	JE.						To be co	mpleted k	by a Certifi	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Re (mm/dd/yy) to ex ex ex ex ex ex ex ex ex ex ex ex ex	ė		Citizen (yes/no) (yes/no) (Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)			Did this person have less than \$4,700 of income? (yes,no,n/a)		ø)
(a)	(d)	(c)	(p)	(e)	(f)	(g)	(h)	(i)	(yes/iio)	support? (yes,no,n/a)		(yes/IIOIII/a)	(yes/no)
LINDA MACLEE	7/24/2015 D	DAUGH	12	YES	YES	S	NO	NO					
Catalog Number 52121E					SVVV	VOD ari www.						13614-	Eorm 13614-C (Bey, 10-2023)
כמומוטא ואטוווטפו טבובור					>	w.=.w					-	- - - -	(Rev. 10-202

Page 2 Check appropriate box for each question in each section	Isure Part III - Income - Last Year, Did You (or Your Spouse) Receive	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	□ 2. (A) Tip Income?	□ 3. (B) Scholarships? (Forms W-2, 1098-T)	☐ 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	□ 5. (B) Refund of state/local income taxes? (Form 1099-G)	☐ 6. (B) Alimony income or separate maintenance payments?	T. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)	☐ 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?	🗆 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	☐ 11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)	☐ 12. (B) Unemployment Compensation? (Form 1099-G)	☐ 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	☐ 14. (M) Income (or loss) from rental property?	☐ 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)	nsure Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	□ 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? □ Yes □ No	□ 2. Contributions or repayments to a retirement account? □ IRA (A) □ Roth IRA (B) ☒ 401K (B) □ Other	acondary educational expenses for yourself, spouse or dependents? (Form 1	☐ 4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098)	(B) For supplies used as an eligible educator such as a teacher; saide, counselor, etc.?	7. (A) Expenses related to self-employment income or any other income you received?	□ 8. (B) Student loan interest? (Form 1098-E)	Isure Part V - Life Events - Last Year, Did You (or Your Spouse)	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	□ 2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	□ 3. (A) Adopt a child?	1. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?	☐ 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	☐ 6. (A) Receive the First Time Homebuyers Credit in 2008?	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	(A) File a federal retum last year c	□ 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	
iate box fo	Unsure Par	-	2.		4.	.5	—	7.	∞ —	6 			12.	13.		15.	Unsure Par		2.	ლ	4.	 	7	——————————————————————————————————————	Unsure Par	1-		ლ	4.	5.		7.	— —		
appropri	No		*	×		×	*	*	×	×	*	×	*	*	*	*	No Ur	×		*	×	 	*	×	No	×	*	*	×	×	*	×	*		
Check	Yes	×			×												Yes		×] 🗆		Yes									×	

							P	Page 3
Additional Information and Questions Related to the Preparation of Your Return	Related to the Prepara	tion of Your Return						
1. Would you like to receive written communications from the IRS in a language other than English? Yes	unications from the IRS	in a language other	than English?		▼ No If yes, which language?	language?		
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	f you check a box, your	tax or refund will not	change)			I		
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	ig jointly, want \$3 to go		¥ You □ S	□ Spouse				
3. If you are due a refund, would you like:	a. Direct deposit ★ Yes □ No		b. To purchase U.S □ Yes ≭ No	b. To purchase U.S. Savings Bonds ☐ Yes 🛪 No		our refund bo	c. To split your refund between different accounts	nnts
4. If vou have a balance due, would vou like to make a payment directly from your bank account? Ves	ke to make a pavment c	lirectly from vour bar	ik account? □	Yes ★ No		<u>:</u>]		
5. Did you live in an area that was declared a Federal disaster area?	d a Federal disaster are	ea? ☐ Yes 🛪	No If yes,	۲.				
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	eceive a letter from the		□ Yes 🛪 No	0				
7. Would you like information on how to vote and/or how to register to vote?	ote and/or how to regist		☐ Yes 🛪 No	0				
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	by receiving grant mesupport continued rec	oney or other feder: seipt of financial fur	al financial as ıding. Your ar	sistance. The dat ıswer will be use	ta from the fol d only for staf	llowing ques tistical purp	stions may be used oses. These questic	by ins
8. Would you say you can carry on a conversation in English, both understanding & speaking? 💌 Very well 🗌 Well 📋 Not well 📋 Not at all 📋 Prefer not to answer	ersation in English, botl	h understanding & sp	eaking? ສ √	ery well Well	□ Not well	□ Not at all	☐ Prefer not to ans	wer
9. Would you say you can read a newspaper or book in English?	per or book in English?	★ Very well	ell Well	□ Not well	□ Not at all		☐ Prefer not to answer	
10. Do you or any member of your household have a disability?	nold have a disability?	□ Yes		☐ Prefer no	Prefer not to answer			
11. Are you or your spouse a Veteran from the U.S. Armed	n the U.S. Armed Forces?	s? \square Yes	×	☐ Prefer no	Prefer not to answer			
12. Your race ?	Asian Black or	☐ Black or African American	weH evite Hew	Native Hawaiian or other Pacific Islander		White	Prefer not to answer	'n
						2		į
laska Native	Asian Black or	Black or African American	Native Haw	Native Hawaiian or other Pacific Islander		White	☐ Prefer not to answer	ā
						2		į
14 Vour ethnicity	Hispanic or Latino	Caite Licensing Corl	3	Drefer not to answer				
15. Your spouse's ethnicity?	Hispanic or Latino	□ Not Hispanic or Latino		Prefer not to answer		* No spouse		
Additional comments								
	Priv	Privacy Act and Paperwork Reduction Act Notice	rk Reduction A	ct Notice				
		and a sum and form						
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	or information we tell you our ttary, required to obtain a ben et RS volunteer income tax press. The information may also ay not be able to use your assay not be this study is 1545-1964. Also, oducts Coordinating Committ	legal right to ask for the ir lefit, or mandatory. Our ley eparation and outreach p be used to establish effect sistance in these programm if you have any comment of, SE:W:CAR:MP:T:T:Sf	iformation, why we yal right to ask for ograms. The infor controls, send it. The Paperwork Is regarding the time and 1111 Constitution.	e are asking for it, and information is 5 U.S.C. mation you provide ma correspondence and it correspondence and the estimates associate the estimates associate in Ave. NW, Washington Ave. NW, Washington	how it will be used 301. We are askin you be furnished to decognize voluntee that the IRS display with this study on DC 20224	. We must also ng for this inform others who coorers. Your resporay an OMB con ruggestion on	you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we na benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting e tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at ay also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 4. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	i if we cting g at if you er,
Catalog Number 52121E		www.irs.gov	s.gov			Fo	Form 13614-C (Rev. 10-2023)	2023)

		a Employe	e's social security number 328-00-XXXX	OMB No. 154	15-000	_	Safe, accurate, FAST! Use	IRSE	rf	ile		e IRS website at s.gov/efile
b Emp	loyer identification number (EIN)			1	Wage	s, tips, other con	pensation	2	Feder	al income t	ax withheld
1		34-800X	XXX		İ			\$36,000.00	İ			\$1,700.00
c Empl	loyer's name, address, and	ZIP code			3	Socia	al security wage	s	4	Social	security ta	x withheld
СОМРИ	TER MARKETS LLC				İ			\$37,000.00				\$2,294.00
	oosevelt Circle				5	Medi	care wages and	tips	6	Medic	are tax with	nheld
YOUR C	ITY, YOUR STATE, ZIP							\$37,000.00				\$536.50
					7	Socia	al security tips		8	Alloca	ted tips	
d Cont	rol number				9				10	Deper	ndent care	benefits
e Empl	loyee's first name and initial	Last	name	Suff.	11	Nonc	qualified plans		128	a See ir	structions	for box 12
ĺ					ĺ				o d	D		\$1,000.00
					13	Statuto		Third-party sick pay	12h)		
	MACLEE OOKS DRIVE				14 (Other			120	•		
	ITY, YOUR STATE, ZIP								d e			
	,								120	d		
f Empl	oyee's address and ZIP cod	le										
15 State	Employer's state ID numb	er	16 State wages, tips, etc.	17 State incon	ne tax	-	18 Local wages	, tips, etc.	19 Lo	ocal inc	ome tax	20 Locality name
YS	34-800XXXX		\$36,000.00		\$600.	.00						
•	V A			ЭΠ.	-	7	De	nartment of	the T	reactin	_Internal	Revenue Service

Form **W-2** Wage and Tax Statement

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	U		

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

		CORRE	CTED (if checked	d)			
PAYER'S name, street address, city or foreign postal code, and telephor ADELPHI BANK AND TRUST 2		country, ZIP	Payer's RTN (optional)		B No. 1545-0112 n 1099-INT	Interest
8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP			1 Interest income		(Re	ev. January 2022)	Income
			\$	130.00	Fo	r calendar year 20 <u>23</u>	
			2 Early withdrawal pe	enalty			Copy 2
PAYER'S TIN	RECIPIENT'S TIN		\$			26.00	
22-700XXXX	328-00-XXX	XX	3 Interest on U.S. Sav	vings Bon	ids and T	reasury obligations	
RECIPIENT'S name			\$ 4 Federal income tax	withheld	5 Invest	ment expenses	<u> </u>
DAVID MACLEE		\$ 6 Foreign tax paid		\$	country or U.S. possession	To be filed with	
Street address (including apt. no.)			\$		7 Foreign	country or 0.3. possession	recipient's state
100 BROOKS DRIVE			8 Tax-exempt interes	st	9 Specifinteres	ed private activity bond t	return, when
City or town, state or province, cour	ntry, and ZIP or foreign pos	tal code	\$		\$		required
YOUR CITY, YOUR STATE, ZIP			10 Market discount		11 Bond	premium	
		FATCA filing			\$		
		requirement	12 Bond premium on Treasury	obligations /	13 Bond p	oremium on tax-exempt bond	1
Account number (see instructions)		•	14 Tax-exempt and tax of bond CUSIP no.	credit	15 State	16 State identification no.	17 State tax withheld
				•			\$
Form 1099-INT (Rev. 1-2022)			www.irs.gov/Form1099	9INT	Depar	tment of the Treasury	- Internal Revenue Service

Form **1095-A**

Health Insurance Marketplace Statement

|--|

OMB No. 1545-2232

Department of the Treasury Internal Revenue Service Do not attach to your tax return. Keep for your records.

CORRECTED CORRECTED CORRECTED Do not attach to your tax return. Keep for your records.

RECTED 20**23**

Part I Recipient Information

1 Marketplace identifier		2 Marketplace-assigned policy number	3 Policy issuer's name	
	12-3456789	987654		
4 Recipient's name			5 Recipient's SSN	6 Recipient's date of birth
	DAVID MAC	LEE	328-00-XXXX	4/12/1983
7 Recipient's spouse's n	ame		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date		11 Policy termination date	12 Street address (including apartment	nt no.)
	01/01/2023	12/31/2023	100 BROOKS DRIVE	
13 City or town		14 State or province	15 Country and ZIP or foreign postal of	code
	YOUR CITY	YOUR STATE	ZIP	

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	DAVID MACLEE	328-00-XXXX	04/12/1983	01/01/2023	12/31/2023
17	LINDA MACLEE	125-00-XXXX	07/24/2015	01/01/2023	12/31/2023
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	\$446	\$602	\$388
22 February	\$446	\$602	\$388
23 March	\$446	\$602	\$388
24 April	\$446	\$602	\$388
25 May	\$446	\$602	\$388
26 June	\$446	\$602	\$388
27 July	\$446	\$602	\$388
28 August	\$446	\$602	\$388
29 September	\$446	\$602	\$388
30 October	\$446	\$602	\$388
31 November	\$446	\$602	\$388
32 December	\$446	\$602	\$388
33 Annual Totals	\$5,352	\$7,224	\$4,656

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (2023)

Uptown Day Care

303 Twiggs Trail Your City, Your State, Zip Ph: (555) 555-1234

December 31, 2023

Received from David MacLee

\$2,400 for daycare services for Linda

Total amount received for after school care in 2023 - \$2,400

Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

- **30.** What is David's most advantageous filing status?
 - a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)
- 31. David MacLee's adjusted gross income on his Form 1040 is _____.
 - a. \$8,404
 - **b.** \$36,000
 - **c.** \$36,104
 - d. \$36,130
- **32.** David can not claim which of the following credits on his tax return.
 - a. Child Tax Credit
 - b. Credit for Other Dependents
 - c. Premium Tax Credit
 - d. Child and Dependent Care Credit
- **33.** David's retirement savings contributions credit on Form 8880 is \$_____. (Note: whole number only, do not use special characters.)
- 34. The total amount of David's net premium tax credit on Form 1040 Schedule 3, line 9 is \$696.
 - a. True
 - b. False
- **35.** David's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.
 - a. True
 - b. False

Advanced Course Retest Questions

Directions

The first five scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Advanced Scenario 1: Lydia Roadway

Interview Notes

- Lydia's husband, Morgan, moved out of their home in February of 2021. Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.
- Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
- · Lydia is 31 years old.
- Lydia earned \$42,300 in wages and received \$50 of interest. Lydia had lottery winnings of \$2,000 reported on Form W2-G.
- Lydia paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Retest Questions

- Lydia qualifies for Head of Household filing status.
 - a. True
 - b. False
- 2. Who qualifies to claim the earned income credit for Mary?
 - a. Lydia
 - **b.** Morgan
 - c. Both Lydia and Morgan
 - d. Neither Lydia nor Morgan
- 3. Lydia does not need to report her gambling winnings on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes

- Scott and Barbara are married and want to file a joint return.
- Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Scott earned \$22,000 in wages.
- Barbara earned \$20,000 in wages.
- In order to work, the Gymses paid \$2,000 to their son Luis to care for Maria after school.
- Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Retest Questions

- 4. The maximum amount Scott and Barbara are eligible to claim for the Child Tax Credit is \$2,000.
 - a. True
 - b. False
- **5.** Payments made to Luis can be claimed on Form 2441 as child and dependent care expenses.
 - a. True
 - b. False

Advanced Scenario 3: Rose Jones

Interview Notes

- Rose Jones, age 57, is single.
- Rose earned wages of \$52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Rose contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Rose's HSA.
- Rose's Form W-2 shows \$850 in Box 12 with code W. She has Form 5498-SA showing \$3,850 in Box 2.
- Rose took a distribution from her HSA to pay her unreimbursed expenses:
 - 8 visits to a physical therapist after her knee surgery \$400
 - o unreimbursed doctor bills for \$1,100
 - o prescription medicine \$280
 - replacement of a crown \$1,500
 - o deep cleaning for teeth: \$300
 - o over the counter medication \$40
 - o gym membership \$240
- Rose is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Retest Questions

- 6. Rose cannot include her mother's contribution on Form 8889, Part 1.
 - a. True
 - b. False
- 7. Rose is eligible to contribute an additional \$2,000 to her HSA because she is age 55 or older.
 - a. True
 - b. False
- 8. The over the counter medicine is a qualified medical expense for HSA purposes.
 - a. True
 - b. False

Advanced Scenario 4: Carmen Gomez

Interview Notes

- Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was \$48,000 in W-2 wages.
- Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail 's mother, Carmen, after she separated from her spouse in April of 2021. Abigail 's only income for 2023 was \$25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.
- Abigail will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a
 disability. They lived in the United States all year.

Advanced Scenario 4: Retest Questions

- 9. Either Carmen or Abigail can claim Andrea as a dependent.
 - a. True
 - b. False
- **10.** Which of the following statements is true?
 - a. Abigail is **not** eligible to claim Andrea for the EIC because her filing status is married filing separate.
 - b. Abigail is **not** eligible to claim the EIC for Andrea because she is under age 25.
 - c. Abigail is **not** eligible to claim Andrea for the EIC because her income is too high.
 - d. None of the above statements is true.

Advanced Scenario 5: Helen White

Interview Notes

- Helen is 48 years old and files as single.
- Her 2023 adjusted gross income (AGI) is \$51,000, which includes gambling winnings of \$2,000.
- Helen would like to itemize her deductions this year.
- Helen brings documents for the following expenses:
 - \$9,000 Hospital and doctor bills
 - \$500 Contributions to Health Savings Account (HSA)
 - \$3,600 State withholding (higher than Helen's calculated state sales tax deduction)
 - \$300 Personal property taxes based on the value of the vehicle
 - \$400 Friend's personal GoFundMe campaign
 - \$275 Cash contributions to the Red Cross
 - \$200 Fair market value of clothing in good condition donated to the Salvation Army (Helen purchased clothing for \$900)
 - \$7,300 Mortgage interest
 - \$2,300 Real estate tax
 - \$150 Homeowners association fees
 - \$3,000 Gambling losses

Advanced Scenario 5: Retest Questions

- **11.** If Helen chooses to itemize, which of the following is she **not** eligible to claim as a deduction on Schedule A?
 - a. \$7,300 mortgage interest
 - b. \$150 Homeowner's Association fees
 - c. \$2.300 real estate tax
 - d. \$275 contribution to the Red Cross
- 12. Helen is eligible to claim \$2,000 in gambling losses as a deduction on her Schedule A.
 - a. True
 - b. False

Advanced Scenario 6: Mike Cooper

Interview Notes

- Mike Cooper is 26 years old and single. He provides all of his own support.
- Mike works at a grocery store and earned \$15,250 in wages.
- Mike was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
- Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Retest Questions

- **13.** Mike's modified adjusted gross income (MAGI) must be less than \$90,000 to claim the Lifetime Learning Credit in 2023.
 - a. True
 - b. False
- 14. Mike is eligible to claim the earned income credit on his 2023 tax return.
 - a. True
 - b. False

Advanced Scenario 7: Matthew and Rebecca Monroe

Interview Notes

Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.

- Matthew worked a total of 1,500 hours in 2023. During the school year, he spent \$733 on unreimbursed classroom expenses.
- Rebecca retired in 2020 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Matthew settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site.
 They aren't sure how it will impact their tax return for tax year 2023. The Monroes determined that they were solvent as of the date of the canceled debt.
- Rebecca received \$200 from Jury duty.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Biochemistry at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid \$865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Monroes claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 7: Retest Questions

15 .	The taxable portion of Rebecca's pension from	ı Riverside Enterprises	using the simplified	method is
	\$19,419.			

- a. True
- b. False
- **16.** The taxable amount of Rebecca's social security income is:
 - **a.** \$0
 - **b.** \$18.630
 - **c.** \$19,464
 - d. \$22,899
- 17. The total amount of other income reported on the Monroe's Form 1040, Schedule 1 is \$1,050.
 - a. True
 - b. False
- **18.** What is the amount Matthew is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?
 - **a.** \$0
 - **b.** \$250
 - **c.** \$300
 - **d.** \$733

- **19.** The Monroe's standard deduction on their Form 1040 for tax year 2023 is \$27,700.
 - a. True
 - b. False
- 20. Which is not a qualifying expense for the American opportunity credit?
 - a. Parking pass
 - b. Required course related books
 - c. Tuition
 - d. Required course related equipment
- 21. Which of the following credits are the Monroes able to claim on their federal tax return?
 - a. Earned Income Credit
 - b. American Opportunity Credit
 - c. Child Tax Credit
 - d. Premium Tax Credit
- 22. The federal income tax withholding reported on the Monroe's Form 1040 is \$5,200.
 - a. True
 - b. False

Advanced Scenario 8: Julia Oakley

Interview Notes

- Julia is a data entry clerk, age 26, and single.
- Julia has investment income and a consolidated broker's statement.
- Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$535.
- Julia uses the cash method of accounting. She uses business code 492000.
- Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
 - \$150 for insulated box rental
 - \$50 for vehicle safety inspection (required by Quick Market)
 - \$600 for Quick Market fees
- Julia also kept receipts for the following out-of-pocket expenses:
 - \$80 for business parking
 - \$300 for speeding ticket
 - \$160 for Julia's lunches
- Julia's record keeping application shows she has driven a total of 2,500 miles during and between deliveries. She also drove 1,500 miles between her home and the first and last delivery of each day.
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 8,000 miles were personal miles. Julia will take the standard business mileage rate.
- Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
- Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- Julia took an early distribution of \$3,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses.
- If Julia has a refund, she would like it deposited into her checking account.

Advanced Scenario 8: Retest Questions

- 23. Julia's net long term capital gain reported on Schedule D is \$1,700.
 - a. True
 - b. False
- 24. Julia can claim the speeding ticket as a business expense on her Schedule C.
 - a. True
 - b. False
- 25. What is the amount Julia can take as a student loan interest deduction on her Form 1040, Schedule 1?
 - **a.** \$0
 - **b.** \$750
 - **c.** \$2,500
 - d. \$3,250

26. The total standard mileage deduction for Julia's business on Schedule C is \$983.
a. True
b. False
27. Julia meets the qualifications to claim the American Opportunity Credit.
a. True
b. False
28. Julia will have to pay \$60 additional tax because she received the early distribution from her IRA.
a. True
b. False
29. Julia can make estimated tax payments to avoid owing tax next year.
a. True
b. False

Advanced Scenario 9: David MacLee

Interview Notes

- David is age 40 and was widowed in 2022. He has a daughter, Linda, age 8.
- David provided the entire cost of maintaining the household and over half of the support for Linda. In order to work, he pays childcare expenses to Uptown Daycare.

to work, he pays childcare expenses to Uptown Daycare.	
 David purchased health insurance for himself and his daughter through the Marketplace. He received Form 1095-A. 	а
 David and Linda are U.S. citizens and lived in the United States all year in 2023. 	
Advanced Scenario 9: Retest Questions	
30. David is eligible to claim the Qualifying Surviving Spouse filing status.	
a. Trueb. False	
31. David's adjusted gross income is \$36,130.	
a. Trueb. False	
32. David is eligible to claim the child tax credit.	
a. Trueb. False	
33. David qualifies to claim a retirement savings contribution credit.	
a. Trueb. False	
34. David's net premium tax credit on his Schedule 3, line 9 is \$ (Note: whole number only, do use special characters.)	not
35. David's child and dependent care credit is refundable in 2023.	
a. True b. False	

Military Course Scenarios and Test Questions

Directions

The first four scenarios do not require you to prepare a tax return. Read the interview notes for the scenario carefully and use your training and resource materials to answer the questions.

Military Scenario 1: Amanda Franks

Interview Notes

- Amanda Franks is single.
- Amanda is an engineer in the Marine Corp Reserve. She attended training drills one weekend a month for 12 months in 2023.
- Amanda only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Amanda's total mileage in 2023 was 11,200 miles.
- Amanda's duty station is 119 miles away from her residence. She drove 2,856 miles to and from her duty station based on her travel log.
- Amanda paid \$688 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
- Meals were within federal per diem rates for the area.
- Amanda paid \$135 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Amanda did not receive reimbursement for any of her out-of-pocket expenses.
- Amanda paid \$72 in tolls, but parking on base was free.

Military Scenario 1: Test Questions

- 1. Amanda is **not** able to take an adjustment to income for:
 - a. Mileage to and from her duty station
 - b. Meals
 - c. Tolls
 - d. Uniforms
- 2. The amount of the deductible mileage expense is \$1,871.
 - a. True
 - b. False.

Military Scenario 2: Cory and Chelsea Springs

Interview Notes

- Cory and Chelsea lived in Norfolk, VA where Cory was stationed in the Navy for four years. He received new orders to move to New Orleans, LA naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Chelsea traveled to New Orleans in May to find a house to rent. She wanted a home close to the French quarter. She spent \$1,212 on round-trip airfare, hotel, food, and rental car.
- Cory and Chelsea spent \$295 on boxes, tape, bubble wrap, and mattress bags. They paid \$695 for the rental truck.
- On June 2, 2023, Cory and Chelsea packed up their belongings and began driving from Norfolk to New Orleans. Along the way, they stopped in Jackson, MS to visit their parents.
- The Springs drove their rental truck a total of 1,154 miles. The shortest, most direct route calculated by the Navy was 1,013 miles.
- They stayed a total of 7 nights instead of the authorized 3 nights. The allowable lodging per diem was \$77
 per night.
- Cory and Chelsea spent \$268 for food and \$100 on college sweatshirts. They spent a total of \$120 on basketball tickets while in Jackson.
- They paid \$35 in highway tolls and \$40 for parking as part of the expected move.
- Their move was estimated to cost \$1,960 and the Navy provided \$1,764 in advance.
- Cory and Chelsea are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Test Questions

2	The Springs	not financial	profit from the	move will be	reported on:
J .	THE Springs	net illianciai	pront from the	move will be	reported on.

- a. Form 1099-MISC, Miscellaneous Information
- b. Form W-2, Wage and Tax Statement
- c. Form 1040 Schedule A, Itemized Deductions
- d. It doesn't need to be reported.

4.	The Springs can	deduct the cost	of 4 extr	a nights	lodging	and house	hunting trip a	as qualified	moving
	expenses.								

- a. True
- b. False
- 5. How much can Cory and Chelsea claim for the mileage \$ _____. (Round to nearest dollar)
 - a. \$223
 - **b.** \$254
 - c. \$664
 - d. \$756
- 6. How much can Cory and Chelsea claim as their total qualified lodging expenses?
 - **a.** \$0
 - **b.** \$77
 - **c.** \$231
 - **d.** \$539

Military Scenario 3: Sasha Pippen

Interview Notes

- Sasha Pippen is a retired member of the U.S. Air Force.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$35,000 in Box 1 and Box 2a.
- Sasha is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- She received a payment in the amount of \$1,645 from the VA for disability.

Military Scenario 3: Test Questions

- 7. Which of the following documents are issued by the VA for disability payments?
 - a. Form W-2, Wage and Tax Statement
 - **b.** Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, Insurance Contracts, etc.
 - c. Form W-2 or 1099-R, depending on type of disability.
 - d. No tax form is required to be issued; however, Sasha may receive a statement.
- 8. The disability payment of \$1,645 that Sasha received from the VA is taxable.
 - a. True
 - b. False

Military Scenario 4: Scott and Mary Johnson

Interview Notes

- Scott and Mary Johnson are married and have a 10 year old son who lived with Scott all year.
- Mary was deployed to a designated combat zone on December 2, 2023. Her last day in the combat zone is scheduled for July 7, 2024.
- Mary's Form W-2 shows:
 - o Box 1 = \$12,000
 - Box 12a = \$21,500, Code Q
- Scott's Form W-2 shows \$21,750 in Box 1. This is his only income.
- Scott, Mary, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4: Test Questions

- 9. Scott and Mary should count her combat pay to increase their Earned Income Credit.
 - a. True
 - b. False
- 10. How much time does Scott and Mary get to file their tax return after being away in the combat zone? (Reminder 2024 is a leap year)
 - **a.** 0 days (they must file by 4/15/2024)
 - **b.** 106 days (length of normal filing season for 2023 return)
 - c. 180 days (additional time granted for serving in a combat zone)
 - d. 286 days (106 days in normal filing season for 2023 return plus 180 days for serving in a combat zone)

Military Scenario 5: Jesse and Nicole James

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Jesse and Nicole are married and want to file a joint return.
- Jesse and Nicole have an 18 year old son, Darren, who lived with them the entire year.
- Jesse was deployed and entered a combat zone on August 3, 2023. He returned to the U.S. on February 20, 2024.
- Nicole has rental property, which she placed into service in 2017.
- Rental property:
 - Nicole is an active participant.
 - Single family residence at 724 Main Street, Your City, Your State, Your Zip
 - Purchased property: 5/3/2016Rented: 1/1/2023 to 12/31/2023Annual rental income: \$23,150
 - Insurance: \$1,715
 - Management fees: \$950
 - Nicole paid \$2,195 to replace a hot water heater, repair a faucet, and caulk the bathtub. She fixed the faucet herself and feels her time completing the repair was worth \$150 compared to the estimate from the plumber.
 - Real estate property tax: \$3,100
 - Mortgage Interest: \$3,850
 - Depreciation: \$2,400 (annual amount previously calculated by Nicole's accountant)
 - Nicole did not make any payments that require her to file Form 1099
- They did not itemize last year and do not have enough deductions to itemize this year





Form 13614-C (October 2023)		Intake	\{	Department of the	of the Treasur	Department of the Treasury - Internal Revenue Service Iterview and Quality Revie	Revenue S ty Re	≥	Sheet			OMB Number 1545-1964	mber 964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2. r ITIN letters d driver's lice	, 1099, 1098 for all personse) for yo	, 1095. ons on your and you	our tax r	eturn. se.	Please You are comple If you h	complet respons te and a	pages 1- sible for tl scurate in stions, ple	Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.	rm. ion on you s IRS-certi	ır return. F fied voluni	lease prov	ide er.
	Voluntee	Volunteers are trained To report	ed to prov	ride higl cal beha	n quality ivior to t	to provide high quality service and uphold the highest ethic unethical behavior to the IRS, email us at wi.voltax@irs.gov	nd uphol nail us at	d the high wi.voltax	to provide high quality service and uphold the highest ethical standards unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	standards			
Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	nation (If you	are filing a jo	oint return	, enter y	our name	s in the sa	me order	as last ye	ar's return)				
 Your first name JESSE 		Σ	Last name JAMES	ame S				Y.C.	Best contact number YOUR PHONE NUMBER	ımber NUMBER	Are you	Are you a U.S. citiz ➤ Yes	citizen? □ No
2. Your spouse's first name NICOLE		₩ -:	Last name JAMES	ame S				Y.C.	Best contact number YOUR PHONE NUMBER	Imber NUMBER	ls your	Is your spouse a U.S. citizen? ■ Yes □ No	S. citizen? No
3. Mailing address 237 NORTH 2ND STREET						Apt# C	City YOUR CITY	<u></u>			State	ZIF	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	title		9. 1	ast year,	6. Last year, were you:				a. Full	a. Full-time student		oN ×
03/20/1978	SERVICE MEMBER	AEMBER		P	otally an	Totally and permanently disabled	ntly disał		Yes 🛪 No		c. Legally blind	□ Yes	S No
7. Your spouse's Date of Birth		8. Your spouse's job title	ø	9. 1	ast year,	9. Last year, was your spouse:	:esnods			a. Full	a. Full-time student	ant Yes	s No
10/25/1976	CUSTOME	CUSTOMER SERVICE RE	REP	P. J	otally an	Totally and permanently disabled	ntly disak		Yes 🛪 No	Ċ	Legally blind	□ Yes	s No
10. Can anyone claim you or your spouse as a dependent?	our spouse a	s a depende	nt?						Yes ≭ No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents t	oeen a victin	n of tax rel	ated ide	ntity theft	or been is	sued an l	dentity Pro	otection PIN	خ		□ Yes	oN ×
12. Provide an email address (optional) (this email address	(optional) (this	email addre		t be use	d for cont	will not be used for contacts from the Internal Revenue Service)	he Intern	al Revenu	e Service)				
Part II – Marital Status and Household Information	d Household	l Informati	on										
1. As of December 31, 2023, what		Never Married		iis includ	es registe	ered dome	stic partn	erships, ci	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other forr	nal relation	ships under	state law)
was your marital status?	×	Married	ä.	lf Yes, □	id you ge	a. If Yes, Did you get married in 2023?	n 2023?					□ Yes	×
			Р	Did you	live with	your spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2023?	months of	2023?	★	oN □
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	<u>ت</u>	Legally Separated		ate of se	parate ma	Date of separate maintenance decree	decree			1			
	≶	Widowed	χ	ar of sp	Year of spouse's death	ath				ı			
 2. List the names below of: everyone who lived with you last year (other than your s anyone you supported but did not live with you last year 	ou last year (c : did not live w	other than yo	our spouse) /ear	<u> </u>				If ad	If additional space is needed check here	e is neede	d check he		☐ and list on page 3
Name (first last) Do not enter volir	Date of Birth	Relationshin	Number of	<u>v.</u>	Resident	Single or	Full-time	Totally and	ls this	Did this	Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	ty you (for months example: lived in son, your home daughter, last year parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/23 (S/M)		Permanently Disabled (yes/no)	ing ing elative other i?	person provide more than 50% of his/ her own support?	ss ,700 ne? n/a)	er(s) more 1% of t for son? /n/a)	taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	(c)	(p)	(e)	(£)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)
DARREN JAMES	04/21/2005	SON	12	YES	YES	S	YES	NO					
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Military Scenario 5: Test Questions

11. Jesse and Nicole can claim \$14,210 as their total rental expenses on their joint return? a. True b. False 12. What is the amount of Jesse's combat pay from his W-2? **a.** \$1,250 **b.** \$12,000 **c.** \$17,150 **d.** \$29,150 13. Which schedule is used to report rental income and expenses? a. Schedule A, Itemized Deductions b. Schedule C, Profit or Loss From Business c. Schedule D, Capital Gains or Losses d. Schedule E, Supplemental Income and Loss **14.** Combat pay _____ a. May increase the Earned Income Credit b. Is reported on Form W-2 Box 12 with Code Q c. May increase the Additional Child Tax Credit d. All of the above 15. Which of the following credits can be claimed for their son, Darren? a. Child Tax Credit **b.** Credit for Other Dependents. **c.** Earned Income Credit (Not counting his combat pay) d. Both b and c

Military Course Scenarios and Retest Questions

Directions

The first four scenarios do not require you to prepare a tax return. Read the interview notes for the scenario carefully and use your training and resource materials to answer the questions.

Military Scenario 1: Amanda Franks

Interview Notes

- · Amanda Franks is single.
- Amanda is an engineer in the Marine Corp Reserve. She attended training drills one weekend a month for 12 months in 2023.
- Amanda only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Amanda's total mileage in 2023 was 11,200 miles.
- Amanda's duty station is 119 miles away from her residence. She drove 2,856 miles to and from her duty station based on her travel log.
- Amanda paid \$688 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
- Meals were within federal per diem rates for the area.
- Amanda paid \$135 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Amanda did not receive reimbursement for any of her out-of-pocket expenses.
- Amanda paid \$72 in tolls, but parking on base was free.

Military Scenario 1: Retest Questions

- 1. The amount Amanda paid for meals and mileage is deductible as an adjustment to income.
 - a. True
 - b. False
- 2. What is the correct amount of the deductible mileage expense?
 - **a.** \$0
 - **b.** \$78
 - c. \$1.871
 - d. \$7,336

Military Scenario 2: Cory and Chelsea Springs

Interview Notes

- Cory and Chelsea lived in Norfolk, VA where Cory was stationed in the Navy for four years. He received new orders to move to New Orleans, LA naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Chelsea traveled to New Orleans in May to find a house to rent. She wanted a home close to the French quarter. She spent \$1,212 on round-trip airfare, hotel, food, and rental car.
- Cory and Chelsea spent \$295 on boxes, tape, bubble wrap, and mattress bags. They paid \$695 for the rental truck.
- On June 2, 2023, Cory and Chelsea packed up their belongings and began driving from Norfolk to New Orleans. Along the way, they stopped in Jackson, MS to visit their parents.
- The Springs drove their rental truck a total of 1,154 miles. The shortest, most direct route calculated by the Navy was 1,013 miles.
- They stayed a total of 7 nights instead of the authorized 3 nights. The allowable lodging per diem was \$77
 per night.
- Cory and Chelsea spent \$268 for food and \$100 on college sweatshirts. They spent a total of \$120 on basketball tickets while in Jackson.
- They paid \$35 in highway tolls and \$40 for parking as part of the expected move.
- Their move was estimated to cost \$1,960 and the Navy provided \$1,764 in advance.
- Cory and Chelsea are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Retest Questions

- 3. Cory and Chelsea's net profit from their move will be reported on Form W-2, Wage and Tax Statement.
 - a. True
 - b. False
- 4. Which of the following are qualified moving expenses for Cory and Chelsea?
 - a. Expenses that are reasonable for the circumstances of the move.
 - **b.** Traveling expenses for the shortest most direct route available from the former home to the new home including parking and tolls.
 - **c.** Expenses for stopovers, side trips, and pre-move house hunting.
 - d. Both a and b
- 5. The mileage cost for Cory and Chelsea's trip was \$664.
 - a. True
 - b. False
- 6. The Springs can claim \$231 as their lodging expense?
 - a. True
 - b. False

Military Scenario 3: Sasha Pippen

Interview Notes

- Sasha Pippen is a retired member of the U.S. Air Force.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$35,000 in Box 1 and Box 2a.
- Sasha is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- She received a payment in the amount of \$1,645 from the VA for disability.

Military Scenario 3: Retest Questions

- 7. The \$35,000 from Defense Finance and Accounting Service is subject to which type of tax?
 - a. Social Security Tax
 - **b.** Medicare Tax
 - c. Self Employment Tax
 - d. Federal Income Tax
- 8. The VA issues Form 1099-R for disability payments.
 - a. True
 - b. False

Military Scenario 4: Scott and Mary Johnson

Interview Notes

- Scott and Mary Johnson are married and have a 10 year old son who lived with Scott all year.
- Mary was deployed to a designated combat zone on December 2, 2023. Her last day in the combat zone is scheduled for July 7, 2024.
- Mary's Form W-2 shows:
 - o Box 1 = \$12,000
 - Box 12a = \$21,500, Code Q
- Scott's Form W-2 shows \$21,750 in Box 1. This is his only income.
- Scott, Mary, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4: Retest Questions

- 9. Scott and Mary can choose to count her combat pay if it increases their Earned Income Tax Credit.
 - a. True
 - b. False
- 10. Scott and Mary have 286 days to file their tax return after she returns from the combat zone.
 - a. True
 - b. False

Military Scenario 5: Jesse and Nicole James

Interview Notes

- Jesse and Nicole are married and want to file a joint return.
- Jesse and Nicole have an 18 year old son, Darren, who lived with them the entire year.
- Jesse was deployed and entered a combat zone on August 3, 2023. He returned to the U.S. on February 20, 2024.
- Nicole has rental property, which she placed into service in 2017.
- Rental property:
 - Nicole is an active participant
 - Single family residence at 724 Main Street, Your City, Your State, Your Zip
 - Purchased property: 5/3/2016Rented: 1/1/2023 to 12/31/2023Annual rental income: \$23,150
 - o Insurance: \$1,715
 - Management fees: \$950
 - Nicole paid \$2,195 to replace a hot water heater, repair a faucet, and caulk the bathtub.. She fixed the faucet herself and feels her time completing the repair was worth \$150 compared to the estimate from the plumber.
 - Real estate property tax: \$3,100
 - Mortgage Interest: \$3,850
 - Depreciation: \$2,400 (annual amount previously calculated by Nicole's accountant)
 - Nicole did not make any payments that require her to file Form 1099
- They did not itemize last year and do not have enough deductions to itemize this year.

Military Scenario 5: Retest Questions

Directions

Refer to the scenario information for Jesse and Nicole's income documents.

- 11. Which of the following is **not** an eligible rental expense deduction?
 - a. Insurance
 - **b.** Interest
 - c. Real estate taxes
 - d. Value of Nicole's labor
- 12. Code "Q" in box 12a of Jesse's W-2 represents combat pay.
 - a. True
 - b. False
- 13. The James's net rental income (rental income minus expenses) is figured using Schedule C and reported as self-employment income on Form 1040, Schedule 1, Additional Income and Adjustments to Income.
 - a. True
 - b. False
- **14.** Combat pay is is **not** taxable for Federal income tax purposes.
 - a. True
 - b. False
- **15.** The James's can claim the Other Dependents Credit for their son, Darren.
 - a. True
 - b. False

International Course Scenarios and Test Questions

Directions

The first two scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

International Scenario 1: Daniel and Ruth Kangaroo

Interview Notes

- Daniel and Ruth currently live in Australia.
- They moved there on August 10, 2020 and rent a 2-bedroom apartment. Daniel was transferred there for an indefinite period of time. Daniel and Ruth intend to eventually return to the United States.
- Daniel is employed by a U.S.-based Fortune 500 company and Ruth teaches Mandarin as a second language.
- Daniel and Ruth returned to the U.S. for 14 days for a wedding in June of 2023. They also took a 10-day vacation to New Zealand in December of 2023.
- Neither Daniel nor Ruth work for the U.S. government.
- Daniel and Ruth have a house in the U.S. It is vacant while they are overseas. Their mother house sits while they are living abroad.
- Daniel and Ruth are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Test Questions

- 1. The 10-day vacation to New Zealand **cannot** be included when counting the 330 days for the physical presence test.
 - a. True
 - b. False
- 2. In order for Daniel and Ruth to claim the Foreign Earned Income Exclusion, they must
 - a. Have income that qualifies as foreign earned income
 - **b.** Demonstrate that their tax home is in a foreign country
 - c. Meet the physical presence test
 - d. All of the above

International Scenario 2: Jacques and Dana Plougeur

Interview Notes

- Jacques and Dana Plougeur are married and live in Marseille, France.
- Dana is a U.S. citizen and has a valid Social Security number. Jacques is a citizen of France and has an ITIN for U.S. tax filing purposes.
- In 2017, Jacques and Dana chose to treat Jacques as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Jacques and Dana have a daughter, Chloe, who was born on August 5, 2020. Chloe is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Jacques's brother, Henri, moved in with them in 2021. Henri is a citizen of France and has no income.
- Dana is employed by a Fortune 500 company and earned \$25,570.
- Jacques works as a fisherman and earned the equivalent of \$18,350 in US dollars.
- Jacques and Dana provide all financial support for Chloe and Henri.

International Scenario 2: Test Questions

- 3. How should Jacques's income be treated on a Married Filing Jointly return?
 - a. Jacques's income does **not** need to be included on the return because Henri says he doesn't have to report it.
 - **b.** They do **not** have to file a return because their combined income is less than the foreign earned income exclusion limit
 - **c.** Jacques's income does **not** need to be included on the return because it is paid by a company in France
 - d. Jacques's worldwide income must be reported on the return
- 4. How can the Plougeur's decide to end their election to treat Jacques as a resident alien?
 - a. Divorce or Legal Separation
 - Revocation in writing
 - c. Death of either spouse
 - d. All of the above
- 5. On a Married Filing Jointly return, can Jacques and Dana claim the Credit for Other Dependents for Herni?
 - a. Yes, because Henri meets the relationship test
 - b. No, because Henri is not a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico
 - c. Yes, because Henri is a qualifying relative with no income
 - None of the above
- **6.** Chloe is a qualifying child for the Child Tax Credit on the Plougeur's return.
 - a. True
 - b. False

International Scenario 3: George and Charlotte Middleton

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- George is a U.S. citizen married to Charlotte who is a British citizen. Charlotte has elected to be treated as a resident alien. They have both lived in England since June 6, 2017. They do not maintain an address in the U.S. and have no intentions of returning.
- George considers himself a resident of England. They rent an apartment at 368 Meadows Lane, Lancashire, UK W2SC5.
- Income:
 - Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
 - George's visa type: Unlimited
 - George works at the U.S. Embassy and has a Form W-2 for his salary.
 - In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4. George earned an equivalent of \$7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England.
 - o Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned \$42,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,000 Pounds. The 2023 average annual exchange rate was 1 U.S. Dollar (USD) = 0.797 Pounds.
- George was not required to file FinCen Form 114 or Form 8938.
- George and Charlotte did not itemize in 2022, and they do not have enough deductions to itemize in 2023.



You will need: • Tax Information such as Forms W.2, 1099, 1098. • Tax Information such as Forms W.2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. • Picture ID (such as valid driver's license) for you and your spouse. • Picture ID (such as valid driver's license) for you and your spouse. • Picture ID (such as valid driver's license) for you and your spouse. • Picture ID (such as valid driver's license) for you and your spouse. • Picture ID (such as valid driver's license) for you and your spouse as trained to provide high quality service and uphold the highest ethica are trained to provide and uphold the highest ethica. • Pour Personal Information (if you are filing a joint return, enter your names in the same order as last year's return). • Best contact now your spouse's first name and Household Information. • Pour Part II — Warital Status and Household Information. • Picture ID (such are responsible for the information in the very will are spousely leaven and thousehold Information. • Pour pouse or ITIN 1919. • Pour pour spouse or dependent's been a victim of tax related identity theft or been issued an Identity Protection PIN 12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) • Part II — Marital Status and Household Information. • As of December 31, 2023, what □ Newer Married (This includes registered domestic partnerships, civil unitons, contacts in the save and proper partnerships.	Forms W-2, 1099, 1098, 1098. Till letters for all persons on your tax return. driver's license) for you and your spouse. Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov Ition (If you are filing a joint return, enter your names in the same order as last year's return) M.I. Last name M.I. Last name M.I. Last name 5. Your job title MIDDLETON Apt # City LANCASHIRE 5. Your spouse's job title 8. Your spouse's job title MANAGER MANAGER Please complete and accurate information on you complete and accurate information on you complete and accurate information on you complete and accurate information. I fyou are responsible for the information on you complete and accurate information. I fyou are dinormation. I fyou are filing a joint return, enter your names in the same order as last year's return) MIDDLETON Apt # City Last year, were you: B. Totally and permanently disabled	ns on your tax in and your spoud tax in and your spoud to provide high true the control of the control of tax in and the control of tax related ide of tax related ide ss will not be use	99, 1098, 1095. • You are responsible for the information all persons on your tax return. • You are responsible for the information of your spouse. • You are responsible for the information of your spouse. • You are responsible for the information of your spouse. • If you have questions, please ask the trained to provide high quality service and uphold the highest ethic. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov filing a joint return, enter your names in the same order as last year's return M.I. MIDDLETON M.I. Last name M.I. Last name MIDDLETON Apt # City LANCASHIRE Best contact YOUR PHON YOUR PHON Apt # City LANCASHIRE	Please You are comple If you h Service and the IRS, en	complete e respons te and ac	Please complete pages 1-4 of this f You are responsible for the informa complete and accurate information	Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information.	n. on on you IRS-certif	ır return. I fied volun	Please pro	vide
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Check appropriate box for each question in each section Yes No Unsure Part III – Income – Last Year, Did X 1 (B) Wages or Salary? (Form W-2, 3. (B) Scholarships? (Forms W-2, 4. (B) Interest/Dividends from: che 5. (B) Alimony income or separate from: che 6. (B) Alimony income or separate from: che 7. (A) Self-Employment income? (Such as 8. (A) Cash/check/digital assets, che 6. (B) Alimony income? (gambling, I 12. (B) Unemployment income or payments from 1. (B) Disability income? (gambling, I 12. (B) Unemployment Compensate mainter 1. (B) Child or loss) from the self-em 1. (B) Alimony or separate mainter 1. (B) Alimony or separate mainter 1. (B) Alimony or separate mainter 2. (B) Child or dependent care extractions and interest? (Form 2. (B) For supplies used as an elight 1. (A) Have a Health Savings Acording 1. (A) Have a Health Savings Acording 1. (A) Have a Health Savings Acording 1. (A) Have a Health Savings Acording 1. (A) Have a Health Savings Acording 1. (A) Have beard of child? (B) B) Alimony are selected tax payments 1. (B) B) Alimony are selected tax payments 1. (B) B) Alimony are selected tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax payments 1. (B) Alimony are alreaded tax and install energy 1. (B) Alimony are alreaded to self-em 1. (B) Alimony areaded and install the area 1. (B) Alimony are alreaded to self-em

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International Scenario 3: Test Questions

- 7. What is the amount of foreign earned income excluded for George?
 - **a.** \$0
 - **b.** \$7,300
 - c. \$52,535
 - d. \$59,835
- 8. Charlotte does **not** have to report her wages from the Lancashire Bed and Breakfast because:
 - a. Foreign general category income is not taxable
 - b. Form W-2 was not issued to her
 - c. She already paid foreign taxes to England on her wages
 - **d.** None of the above. She must report her worldwide income since she is being treated as a resident alien.
- **9.** General category income consists of income earned in a foreign country that an individual does not exclude, or excludes only part of, under the foreign earned income exclusion.
 - a. True
 - b. False
- 10. Which source of George's income qualifies for the foreign earned income exclusion?
 - a. Wages from U.S. Embassy
 - b. Wages from Lancashire Theater
 - c. Both a and b
 - d. None of the above
- **11.** George does **not** meet the requirements of the bona fide residence test and **cannot** exclude his foreign earned income.
 - a. True
 - b. False
- **12.** Which of the following statements is **true**?
 - a. Charlotte took the Foreign Tax Credit for the English income taxes paid on her wages from the Lancashire Bed and Breakfast and has to file the Form 1116, Foreign Tax Credit.
 - **b.** George claimed the Foreign Earned Income Exclusion of \$7,300 from his part time job at the theater. Therefore, he cannot take the Foreign Tax Credit for the 430 Pounds paid as income taxes to England.
 - c. George can claim both the Foreign Tax Credit for the 430 Pounds income taxes paid to England and exclude the \$7,300 foreign earned income from his part time job at the theater.
 - d. Both a and b
- 13. George cannot include the amount of foreign tax paid to England as withheld Federal income taxes.
 - a. True
 - b. False

- **14.** Which of the following statements is **true**?
 - **a.** The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.
 - **b.** The foreign earned income exclusion is voluntary.
 - **c.** Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
 - d. All of the above
- **15.** What is the amount of foreign taxes paid on Charlotte's wages, converted to U.S. dollars? (Round to the nearest dollar).
 - **a.** \$0
 - **b.** \$3,000
 - **c.** \$3,764
 - d. \$5,254

International Course Retest Questions

Directions

The first two scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

International Scenario 1: Daniel and Ruth Kangaroo

Interview Notes

- Daniel and Ruth currently live in Australia.
- They moved there on August 10, 2020 and rent a 2-bedroom apartment. Daniel was transferred there for an indefinite period of time. Daniel and Ruth intend to eventually return to the United States.
- Daniel is employed by a U.S.-based Fortune 500 company and Ruth teaches Mandarin as a second language.
- Daniel and Ruth returned to the U.S. for 14 days for a wedding in June of 2023. They also took a 10-day vacation to New Zealand in December of 2023.
- Neither Daniel nor Ruth work for the U.S. government.
- Daniel and Ruth have a house in the U.S. It is vacant while they are overseas. Their mother house sits while they are living abroad.
- Daniel and Ruth are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Retest Questions

- 1. When calculating the 330 full days in a foreign country for the physical presence test, how is the 10-day vacation treated?
 - a. None of days are counted as days spent in a foreign country
 - **b.** Only 5 of the 10 days count as spent in the foreign country
 - c. Only the first and last days of their trip count as days spent in the foreign country
 - d. All of the days are counted as days spent in the foreign country
- 2. Which test qualifies Daniel and Ruth for claiming the foreign earned income exclusion?
 - a. Physical presence test
 - **b.** Bona fide resident test
 - c. Both a and b
 - d. Neither a nor b

International Scenario 2: Jacques and Dana Plougeur

Interview Notes

- Jacques and Dana Plougeur are married and live in Marseille, France.
- Dana is a U.S. citizen and has a valid Social Security number. Jacques is a citizen of France and has an ITIN for U.S. tax filing purposes
- In 2017, Jacques and Dana chose to treat Jacques as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Jacques and Dana have a daughter, Chloe, who was born on August 5, 2020. Chloe is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Jacques's brother, Henri, moved in with them in 2021. Henri is a citizen of France and has no income.
- Dana is employed by a Fortune 500 company and earned \$25,570.
- Jacques works as a fisherman and earned the equivalent of \$18,350 in U.S. Dollars.
- Jacques and Dana provide all financial support for Chloe and Henri.

International Scenario 2: Retest Questions

- 3. Neither spouse wishes to revoke their election to treat Jacques as a resident alien. What are Dana's filing status options this year?
 - a. She must file Married Filing Separately
 - b. She must file Married Filing Jointly
 - c. She can file as Single
 - d. She can choose to file Married Filing Jointly or Married Filing Separately
- **4.** Jacques **cannot** revoke the election to be treated as a resident alien at anytime.
 - a. True
 - b. False
- 5. Jacques and Dana can claim the Other Dependents Credit for Henri.
 - a. True
 - b. False
- 6. On a Married Filing Jointly return, Jacques and Dana are able to claim which of the following credits for Chloe?
 - a. Other Dependents Credit
 - b. Child Tax Credit
 - c. Earned Income Tax Credit
 - d. None of the above

International Scenario 3: Retest Questions

Directions

Refer to the interview notes and scenario information for George and Charlotte Middleton.

Interview Notes

- George is a U.S. citizen married to Charlotte who is a British citizen. Charlotte has elected to be treated as
 a resident alien. They have both lived in England since June 6, 2017. They do not maintain an address in
 the U.S. and have no intentions of returning.
- George considers himself a resident of England. They rent an apartment at 368 Meadow Lane, Lancashire, UK W2SC5.
- Income:
 - Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
 - George's visa type: Unlimited
 - o George works at the U.S. Embassy and has a Form W-2 for his salary.
 - In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4. George earned an equivalent of \$7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England.
 - Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned \$42,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,000 Pounds. The 2023 average annual exchange rate was 1 U.S. Dollar (USD) = 0.797 Pounds.
- George was not required to file FinCen Form 114 or Form 8938.
- George and Charlotte did not itemize in 2022, and they do not have enough deductions to itemize in 2023.
- 7. The amount of George's Foreign Earned Income Exclusion is \$7,300.
 - a. True
 - b. False
- 8. Charlotte is required to report the \$42,000 in wages from the Lancashire Bed and Breakfast.
 - a. True
 - b. False
- 9. Which source of George and Charlotte's income is **not** classified as general category income for the Foreign Tax Credit?
 - a. Wages from the Lancashire Theater
 - b. Wages from Lancashire Bed and Breakfast
 - c. Wages from the U.S. Embassy
 - d. None of the above
- **10.** George is **not** able to exclude his wages from the U.S. Embassy for the Foreign Earned Income Exclusion because he is a civilian employee of the U.S. government.
 - a. True
 - b. False

- **11.** What eligibility requirements must George meet in order to be able to exclude his foreign earned income?
 - a. He must meet the bona fide residence test or physical presence test.
 - **b.** He must have income that qualifies as foreign earned income.
 - c. His tax home must be in a foreign country.
 - d. All of the above
- **12.** Charlotte is **not** required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages to England.
 - a. True
 - b. False
- 13. What is the amount of Federal income tax withheld on their Form 1040?
 - **a.** \$430.00
 - **b.** \$3,257.17
 - **c.** \$3,722.00
 - **d.** \$5,254.00
- **14.** If George qualifies to exclude his foreign earned income, he must file a Form 2555, Foreign Earned Income, with his tax return.
 - a. True
 - b. False
- **15.** To convert a sum of money into U.S. dollars, divide the amount of foreign currency by the exchange rate for the foreign currency to one U.S. dollar.
 - a. True
 - b. False

Federal Tax Law Update Test for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use the Important Changes lesson in Publication 4491, VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios. All questions are based on calendar year 2023 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023.
 Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned \$12,000 in wages and has fully taxable pension income of \$4,800. The couple also received Social Security benefits of \$46,000. They received no other income in 2023.
- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Test Questions

- 1. What is Herb and Alice's standard deduction?
 - **a.** \$27,700
 - **b.** \$29,200
 - **c.** \$29,550
 - d. \$30,700
- 2. When does Alice need to take her first Required Minimum Distribution (RMD)?
 - a. Alice is late. She was required to take her first RMD by April 1 of the year after the year she turned 70 ½.
 - **b.** By April 1, 2023.
 - c. By April 1, 2024.
 - d. By April 1, 2025.
- 3. Herb and Alice qualify for the earned income credit (EIC).
 - a. True, because Stuart is their qualifying child.
 - **b.** True, because they have earned income and adjusted gross income under the EIC threshold for a married couple without a qualifying child.
 - c. False, because they are over the age limit for taxpayers who do not have a qualifying child.
 - d. False, because their income is too high.

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She turned 50 in 2023.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2023.
- Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:
 - \$300 on a home energy audit
 - \$2,500 on new windows
 - \$6,000 on a new natural gas hot water boiler

Scenario 2: Test Questions

- **4.** Chloe visits your site in February 2024 and says she wants to make the maximum IRA contribution for 2023. How much more can she contribute?
 - a. \$0 because it is after December 31 and too late to make a 2023 contribution
 - b. \$0 because she has already contributed the maximum allowed
 - **c.** \$1,000
 - **d.** \$1,500
- **5.** What is the maximum amount of qualified expenses for the energy efficient home improvement credit that Chloe can claim for her home improvements?
 - a. \$1,200
 - **b.** \$1,290
 - c. \$2,640
 - d. \$8,500

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther, age 54, and Lexi, age 56, are married and file a joint return.
- Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi
 contributed \$2,350 to her Health Savings Account (HSA). Luther made contributions totaling \$3,000 to his
 HSA in 2023.
- Luther's Form 1099-SA shows a distribution from his HSA of \$3,000. They have receipts showing they paid:
 - \$300 for new eyeglasses for Lexi,
 - \$2,200 in copays for doctor visits and tests,
 - \$400 for over the counter medication, and
 - \$100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
- In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi
 decided to take a luxury vacation before his health deteriorated. They used a distribution from Luther's IRA
 to pay for it. They received a Form 1099-R showing \$15,000 in Box 1, and code 1 in Box 7.
- Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the \$700 sale. She originally paid \$1,000 for the bag.
- Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Test Questions

- 6. Lexi and Luther want to maximize their HSA deduction. Combined, how much more can they contribute to their individual HSAs before the tax filing deadline?
 - a. \$2,400
 - **b.** \$3,400
 - **c.** \$4,400
 - **d.** \$4,700
- 7. How much of Luther's Form 1099-SA amount is taxable?
 - a. \$0 because they had qualified medical expenses of \$3,000
 - b. \$100 because PPE is not a qualified expense for 2023
 - c. \$300 because Luther can't use money from his HSA to pay for Lexi's medical expenses
 - d. \$400 because over the counter medicine is not a qualified medical expense

8. How much additional tax on early distributions is Luther required to pay? **a.** \$0 **b.** \$1,000 **c.** \$1,500 **d.** \$3,000 9. According to the Form 1099-K FAQs on IRS.gov, how should Lexi report the form she received? **a.** She should not report the transaction because a personal loss is not deductible. b. On Form 1040, Schedule 1, she should report \$700 on the Other Income line and \$700 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss \$700" c. On Form 1040, Schedule 1, she should report \$700 on the Other Income line and \$1,000 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss"

Scenario 4: Siena King

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, and worksheets. Answer the questions following the scenario.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Siena is married to Kendall, but they have lived separately since Kendall moved out of the home in April 2023. Siena does not want to file a joint return.
- Siena and Kendall have a 3 year old daughter, Kenna. Kenna lives with Siena and visits Kendall on weekends. Siena received a \$3,000 qualified birth distribution from her IRA on March 31, 2020.
- Siena's mother, Stacy, moved in with Siena in April. She watches Kenna while Siena works. Stacy receives \$12,000 per year from Social Security, and a taxable pension of \$500 per month. Stacy is widowed. Siena calculated that Siena paid more than half of her mother's support for the year.
- Siena is a full-time science teacher at a local public middle school. She spent \$400 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.
- On weekends and during the summer, Siena works part-time as a driver for Delicious Deliveries. She
 provided a statement from the food delivery service that indicated the number of miles driven and fees paid
 for the year. These fees are considered ordinary and necessary for the food delivery business:
 - 5,700 miles driven while delivering food
 - Insulated box rental: \$300
 - GPS device fee: \$200
- Siena's record keeping application shows she also drove 1,100 miles between deliveries and 560 miles
 driven between home and the first and last delivery point of the day. She also drove 10,000 miles for
 personal purposes. Siena does not have a separate car for personal use. She started using her car for
 business on May 17, 2023.
- Siena also kept receipts for the following out-of-pocket expenses:
 - \$100 on tolls
 - \$50 for parking
 - \$48 for parking tickets
 - \$150 for snacks and lunches Siena consumed while working
- Siena provided the Form 1099-K that she received from Delicious Deliveries.
- Siena contributed \$6,000 to her traditional IRA. She also contributed to her retirement plan at work.
- Siena, Kenna, and Stacy are U.S. citizens, have valid Social Security numbers, and lived in the United States all year.





Form 13614-C (October 2023)		Inta	Department of th	sartment of strings.	f the Treasur		Revenue Se Ity Re	y - Internal Revenue Service Quality Review Sheet	heet			OMB Number 1545-1964	ımber 1964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse.	Forms W-2 ITIN letters I driver's lice	, 1099, 1098 for all personse) for yo	, 1095. ons on yo u and you	ur tax re ır spous	eturn.	• Please • You are comple • If you h	complete respons te and ac ave ques	pages 1- sible for th ccurate int	 Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 	rm. ion on you BIRS-certi	ır return. P ified volunt	lease prov	ride er.
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Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	ation (If you	are filing a j	oint return	, enter yo	our name	s in the sa	me order	as last ye	ar's return)		-		
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3. Mailing address 1551 CONCORD CIRCLE		_	_			Apt# C	City YOUR CITY	<u> </u>			State	ZII	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	title		9. F	ast year,	6. Last year, were you:				a. Full	Full-time student		oN 🛪
06/07/1982	TEACHER			b. T	otally and	b. Totally and permanently disabled	intly disab		Yes ≭ No		c. Legally blind	□ Yes	oN 🗶
7. Your spouse's Date of Birth	8. Your spo	8. Your spouse's job title	ø	9. L	ast year,	9. Last year, was your spouse:	:esnods				a. Full-time student		
				b. T	otally and	b. Totally and permanently disabled	ntly disab				c. Legally blind	□ Yes	oN 🗆
10. Can anyone claim you or your spouse as a dependent?	our spouse a	s a depende	ınt?						Yes ≭ No		Unsure		
11. Have you, your spouse, or dependents been a victim	dependents t	een a victin	n of tax rel	ated ider	ntity theft	or been is	sued an I	dentity Prc	of tax related identity theft or been issued an Identity Protection PIN?	:		□ Yes	oN 🗶 se
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	optional) (this	email addre	ess will no	t be used	d for cont	acts from t	:he Interna	al Revenu	e Service)				
Part II – Marital Status and Household Information	Honsehold	l Informati	on										
1. As of December 31, 2023, what		Never Married		is includ	es registe	red dome	stic partn	erships, ci	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other forr	nal relation	ships under	· state law)
was your marital status?	≥	Married	e,	lf Yes, D	id you ge	a. If Yes, Did you get married in 2023?	in 2023?					□ Yes	S No
	[7	ې د	Did you I	live with y	our spous	e during	any part of	b. Did you live with your spouse during any part of the last six months of 2023؟ التوقيق المصيرة المرابعة المر	months of	2023?	□ Yes	s ×
	ב	Divorced			Date of linal decree					1			
	<u> </u>	Legally Separa	ted	ite of sep	oarate ma	Date of separate maintenance decree	decree			ı			
	>	Widowed	Υe	ar of spo	Year of spouse's death	ath				ı			
2. List the names below of:• everyone who lived with you last year (other than your spouse)	u last vear (c	ther than vo	our spouse	(If add	If additional space is needed check here $\ \square$ and list on page	e is neede	d check he	re 🗌 and li	st on page 3
· anyone you supported but did not live with you last year	did not live w	ith you last	/ear						To be cor	npleted by	completed by a Certified Volunteer Preparer	d Voluntee	r Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example:	Number of months lived in	US Citizen (yes/no)	Resident of US, Canada, or Mexico	Single or Married as of 12/31/23	Full-time T Student F last year D	Totally and Permanently Disabled	Is this person a qualifying	Did this person provide more than	Did this transperson thave less properson than \$4,700 than \$4,000	Did the taxpayer(s) provide more than 50% of	Did the taxpayer(s) pay more than half the cost of
		daughter, parent, none, etc)	last year					Ì		50% of his/ her own support?		support for this person? (yes/no/n/a)	maintaining a home for this person?
(a)	(q)	(c)	(p)	(e)	(£)	(g)	<u>(F)</u>	(=)		(yes,no,n/a)			(yes/no)
KENNA KING	03/01/2020	DAUGH	12	Υ	Υ	S	z	z					
STACY CHAMBERS	08/10/1956	PARENT	∞	Y	Y	S	z	Z					
Catalog Number 52121E					MW	www.irs.gov					Form	Form 13614-C	(Rev. 10-2023)

Fart III – Income – Last Year, Did You (or Your Spouse) Receive 1. (8) Wages or Salary? (Form W.2) If yes, how many jobs did you have last year? 2. (4) The income 3. (4) The income 3. (4) The income 3. (5) The income? 3. (5) The income? 3. (5) The income or separate mainterance payments? 4. (6) Inferest/Did your home) (Form 1094-IV) 4. (6) Inferest/Did your home) (Form 1094-IV) 5. (6) Refund of statel/ocal income baves? (Form 1094-IV) 6. (6) Refund of statel/Ceal income taves? (Form 1094-IV) 7. (4) Self-Imployment income? (Form 1094-IV) 8. (7) Explain the come or separate mainterance payments? 8. (A) Cash/check/dig/lal sessits, or other properly or services for any work performed not reported or forms W.2 or 1099-B) 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B) 10. (B) Duamployment Compensation? (Form 1094-IC) 11. (A) Retement income or payments from presidents and the mainterance and the property 12. (B) Luamployment Compensation? (Form 1094-IC) 13. (B) College or post secondary or seminate and the property 14. (M) Income (or loss) from that property 15. (B) Usen property 16. (B) Other income? (gambling, lottery, prizes, awards, juny duty, digital assets, Sch K.1, royalties, foreign income, etc.) 16. (B) Callege or post secondary educational expenses for your bare the recipient's SSN? 17. (A) Medical Expenses — Last Year, Did You (or Your Spouse) 18. (B) Callege or post secondary educational expenses for your leaves or dependents? (Form 1098-IV) 19. (A) Medical Expenses includent on merces soon as survived in some you received? 19. (B) Callege or post secondary educational expenses story as allowed in a prior year? 19. (A) Expenses related to self-employment income or any other income you received? 19. (B) Callege or post secondary (Form 1098-IV) 19. (A) Have a Health Savings Accountly Form a Spouse) 19. (A) Adequ a child? 10. (A) Have a Health Savings Accountly Form a Spouse) 10.	Part III – Income – Last 1. (B) Wages or Salary? 2. (A) Tip Income? 3. (B) Scholarships? (Fc 4. (B) Interest/Dividends 5. (B) Refund of state/lo 6. (B) Alimony income of 7. (A) Self-Employment 8. (A) Cash/check/digita 9. (A) Income (or loss)? 10. (B) Disability income? 11. (A) Retirement incom 12. (B) Unemployment C 13. (B) Social Security or 14. (M) Income (or loss)? 15. (B) Other income? (g Part IV – Expenses – La 1. (B) Alimony or separa 2. Contributions or repa 3. (B) College or post se 4. Any of the following? 5. (B) Child or depender 6. (B) For supplies used 7. (A) Expenses related 8. (B) Student loan inter 6. (B) For supplies used 7. (A) Have a Health Sa 2. (A) Have credit card, 3. (A) Have Earned Inco 5. (A) Purchase and ins 6. (A) Receive the First 7. (B) Make estimated th 8. (A) File a federal retu 9. (A) Have health cove	Unsure Part III - Income	×
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	;	;						Page 3
Additional Information and Questions Related to the Preparation of Your Return	s Related to the Prepara	ation of Your Keturn						
1. Would you like to receive written communications from the IRS in a language other than English? Yes	nmunications from the IRS	in a language other	than English?		▼ No If yes, which language?	ئh language? _		
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	I (If you check a box, your	r tax or refund will not						
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	iling jointly, want \$3 to go		you ⊃	Spouse		•	•	
3. If you are due a refund, would you like:	te: a. Direct deposit ☐ Yes 🗷 No		b. To purchase U.S □ Yes ≭ No	b. To purchase U.S. Savings Bonds □ Yes		t your refund b No	c. To split your refund between different accounts □ Yes	ounts
4. If you have a balance due, would you like to make a payment directly from your bank account?	Ilike to make a payment	directly from your ban	ik account?	Yes × No	0			
5. Did you live in an area that was declared a Federal disaster area?	ared a Federal disaster an	ea? 🗆 Yes 🕱	■ No If yes,	چ.				
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	/, receive a letter from the		☐ Yes ★ No	c				
7. Would you like information on how to vote and/or how to register to vote?	vote and/or how to regist		☐ Yes × No	C				
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	ate by receiving grant m to support continued re	ioney or other feder: ceipt of financial fur	al financial as: nding. Your an	sistance. The c ıswer will be us	lata from the f sed only for st	following que tatistical purk	estions may be used poses. These questi	by ons
8. Would you say you can carry on a conversation in English, both understanding & speaking? Uery well Not well Not well Not well	inversation in English, bot	th understanding & sp	veaking? □ V	'ery well 🗌 We	II □ Not well	l ☐ Not at al	Not at all ເ★ Prefer not to answer	swer
9. Would you say you can read a newspaper or book in English?	paper or book in English?	☐ Very well	rell 🗆 Well	□ Not well	II □ Not at all		Prefer not to answer	_
10. Do you or any member of your household have a disability?	sehold have a disability?	□ Yes	_ □	* Prefer	Prefer not to answer			
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	rom the U.S. Armed Forcε	ss? 🗆 Yes	° □	* Prefer	Prefer not to answer			
12. Your race?								
American Indian or Alaska Native	☐ Asian ☐ Black or	☐ Black or African American [☐ Native Haw	□ Native Hawaiian or other Pacific Islander	acific Islander	☐ White	Prefer not to answer	wer
13. Your spouse's race?								
American Indian or Alaska Native	☐ Asian ☐ Black or	□ Black or African American	☐ Native Haw	□ Native Hawaiian or other Pacific Islander	acific Islander	☐ White	Prefer not to answer	wer
□ No spouse								
14. Your ethnicity?	☐ Hispanic or Latino	□ Not Hispanic or Latino	×	Prefer not to answer	wer			
15. Your spouse's ethnicity?	☐ Hispanic or Latino	☐ Not Hispanic or Latino	×	Prefer not to answer		□ No spouse		
Additional comments								
	Pri	Privacy Act and Paperwork Reduction Act Notice	rk Reduction A	ct Notice				
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at	sk for information we tell you our cluntary, required to obtain a ber the IRS volunteer income tax p	vou our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we na benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting e tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at	nformation, why we gal right to ask for i ograms. The inforr	e are asking for it, ar information is 5 U.S mation you provide	nd how it will be us .C. 301. We are as may be furnished t	sed. We must also sking for this infor to others who coo	o tell you what could happor mation to assist us in confordinate activities and staff	n if we acting ng at
volunteer return preparation sites or outreach activities. The information may also be used to establish effective confrols, send correspondence and recognize volunteers. You'r response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:TT:SP, 1111 Constitution Ave. NW, Washington, DC 20224	Vittes. The information may also is may not be able to use your as for this study is 1545-1964. Also is Products Coordinating Commit	be used to establish effect sistance in these programs, if you have any comment tee, SE:W:CAR:MP:T:T:SF	strive controls, send s. The Paperwork F s regarding the tim b, 1111 Constitution	Correspondence ar Reduction Act requi le estimates associe n Ave. NW, Washin	nd recognize volun res that the IRS dis sted with this study gton, DC 20224	iteers. Your respo splay an OMB coi 7 or suggestion or	nse is voluntary. However ntrol number on all public making this process sim	ir you ler,
Catalog Number 52121E		www.irs.gov	's.gov			Ä	Form 13614-C (Rev. 10-2023)	-2023)

Form W-2

a Empl	oyee's social security number	1		Safe, accurate, FAST! Use	~file	Visit the	IRS website at	
	601-00-XXXX	OMB No. 154	0 0000				ŭ	
b Employer identification number (EIN)			1 Wag	ges, tips, other compensation		eral income ta		
20-90	0XXXX			42,000.00)		4,200.00	
c Employer's name, address, and ZIP code			3 Soc	cial security wages	4 Soci	ial security tax	x withheld	
DILLARD COUNTY SCHOOL DISTRICT				45,000.00	ו		2,790.00	
143 ROCK ROAD			5 Med	dicare wages and tips	6 Med	licare tax with	held	
YOUR CITY, YOUR STATE ZIP				45,000.00)		652.50	
			7 Soc	cial security tips	8 Alloc	cated tips		
d Control number			9		10 Dep	endent care b	penefits	
e Employee's first name and initial L	ast name	Suff.	11 Nor	nqualified plans	C	instructions f	or box 12	
SIENA KING					å E		3,000	
1551 CONCORD CIRCLE YOUR CITY, YOUR STATE ZIP		13 Statu	tory Retirement Third-party sick pay	12b	1			
			14 Other 12c					
					12d			
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name	
YS 1234567-89	42,000.00		1,260.00	42,000.00		420.00		
Form W-2 Wage and Tax	Statement	202	23	Department o	f the Treasu	ıry—Internal F	Revenue Service	
Copy B—To Be Filed With Employee's	FEDERAL Tax Return.							

Form **1099-K** (Rev. 1-2022)

(Keep for your records)

☐ CORR	ECTED (if checked)				
FILER'S name, street address, city or town, state or province, country, ZIP	FILER'S TIN	OMB No. 1545-2205			
or foreign postal code, and telephone no.	20-400XXXX	Pav	ment Card and		
DELICIOUS DELIVERIES	PAYEE'S TIN	Form 1099-K	Third Party		
567 ALVIN AVENUE YOUR CITY, YOUR STATE ZIP	601-00-XXX	(Rev. January 2022)	Network		
TOUR CITT, TOUR STATE ZIF	1a Gross amount of payment	(nev. January 2022)			
	card/third party network transactions	For calendar year	Transactions		
	\$ 17,200.00	20 23			
	1b Card Not Present transactions	2 Merchant category code	Сору В		
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$		For Payee		
Payment settlement entity (PSE) Payment card	3 Number of payment transactions	4 Federal income tax withheld	This is important tax		
Electronic Payment Facilitator (EPF)/Other third party Third party network		\$	information and is being furnished to		
PAYEE'S name	5a January	5b February	the IRS. If you are		
SIENA KING	\$	\$	required to file a return, a negligence		
SILIVA KING	5c March	5d April	penalty or other		
Street address (including apt. no.)	\$	\$	sanction may be imposed on you if		
	5e May	5f June	taxable income		
1551 CONCORD CIRCLE	\$ 500.00	\$ 3,500.00	results from this transaction and the		
	5g July	5h August	IRS determines that it		
City or town, state or province, country, and ZIP or foreign postal code	\$ 3,500.00	\$ 3,700.00	has not been reported.		
YOUR CITY, YOUR STATE ZIP	5i September	5j October			
PSE'S name and telephone number	\$ 2,000.00	\$ 1,500.00)		
	5k November	5I December			
	\$ 1,500.00	\$ 1,000.00)		
Account number (see instructions)	6 State	7 State identification no.	8 State income tax withheld		
			\$		
			\$		

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

Scenario 4: Test Questions

10.	Since Siena refuses to file jointly with Kendall, what is her most advantageous allowable filing status?
	 a. Single b. Qualifying Surviving Spouse c. Married Filing Separately d. Head of Household
11.	Siena can claim her mother, Stacy, as a dependent.
	 a. True, because Siena provided over half of Stacy's support. b. True, because Stacy lived with Siena for more than half the year. c. False, because Stacy did not live with Siena as a member of her household all year. d. False, because Stacy's gross income is over the threshold amount for 2023.
12.	How many miles can Siena claim for the business mileage expense?
	a. 1,100 b. 5,700 c. 6,800 d. 7,360
13.	For 2023, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
	a. \$250b. \$300c. \$350d. \$400
14.	What is the amount of Siena's retirement savings contributions credit? \$
15.	Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment:
	 a. Before April 1, 2023 b. Before Kenna's third birthday c. Before January 1, 2024 d. Before January 1, 2026

Federal Tax Law Update Retest for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use the Important Changes lesson in Publication 4491, VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios. All questions are based on calendar year 2023 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023.
 Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take
 her first distribution from her IRA.
- Herb earned \$12,000 in wages and has fully taxable pension income of \$4,800. The couple also received Social Security benefits of \$46,000. They received no other income in 2023.
- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Retest Questions

- 1. Herb and Alice's standard deduction is \$27,700.
 - a. True
 - b. False
- 2. When does Alice need to take her first Required Minimum Distribution (RMD)?
 - a. By April 1 of the year after the year she turned 70 $\frac{1}{2}$.
 - **b.** By April 1 of the year she turns 72.
 - c. By April 1 of the year after the year she turns 72.
 - **d.** By April 1 of the year after the year she turns 73.
- 3. Stuart is Herb and Alice's qualifying child for claiming the earned income credit (EIC) in 2023
 - a. True
 - b. False

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She turned 50 in 2023.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2023.
- Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the
 following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency
 and other requirements to claim the energy efficient home improvement credit:
 - \$300 on a home energy audit
 - \$2,500 on new windows
 - \$6,000 on a new natural gas hot water boiler

Scenario 2: Retest Questions

- 4. The maximum IRA contribution Chloe can make for 2023 is \$7,000.
 - a. True
 - b. False
- 5. Chloe can claim \$1,200 as qualified expenses for the energy efficient home improvement credit.
 - a. True
 - b. False

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther, age 54, and Lexi, age 56, are married and file a joint return.
- Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi
 contributed \$2,350 to her Health Savings Account (HSA). Luther made contributions totaling \$3,000 to his
 HSA in 2023.
- Luther's Form 1099-SA shows a distribution from his HSA of \$3,000. They have receipts showing they paid:
 - \$300 for new eyeglasses for Lexi,
 - \$2,200 in copays for doctor visits and tests,
 - \$400 for over the counter medication, and
 - \$100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
- In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi
 decided to take a luxury vacation before his health deteriorated. They used a distribution from Luther's IRA
 to pay for it. They received a Form 1099-R showing \$15,000 in Box 1, and code 1 in Box 7.
- Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the \$700 sale.
 She originally paid \$1,000 for the bag.
- Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Retest Questions

- 6. To maximize their HSA deduction, Lexi and Luther can make additional contributions of \$3,400 total into their HSA accounts.
 - a. True
 - b. False
- 7. Of Luther's Form 1099-SA amount, \$100 is taxable because PPE is not a qualified expense for 2023.
 - a. True
 - b. False
- **8.** Luther qualifies for an exception to the additional tax on early distributions.
 - a. True
 - b. False
- According to the Form 1099-K FAQs on IRS.gov, on Form 1040, Schedule 1, Lexi should report \$700
 on the Other Income line and \$700 on the Other Adjustments line, labeling both entries as "Form 1099-K
 Personal Item Sold at a Loss \$700".
 - a. True
 - b. False

Scenario 4: Siena King

Directions

Refer to the scenario information for Siena King beginning on page 149.

Scenario 4: Retest Questions	
 Since Siena refuses to file jointly with Kendall, her most advantageous allowable filing status is head of household. 	
a. Trueb. False	
11. Because she paid over half of her mother's support, Siena can claim her as a dependent.	
a. Trueb. False	
12. Siena's business mileage expense is \$3,368.	
a. Trueb. False	
13. For 2023, how much is Siena's educator expense deduction? \$	
14. What is the amount of Siena's retirement savings contributions credit?	
 a. \$0 b. \$200 c. \$400 d. \$1,000 	
15. Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment before January 1, 2026.	
a. Trueb. False	

2023 VITA/TCE Foreign Student Test for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

beginning

Go to www.irs.gov/Form8843 for the latest information.

For the year January 1—December 31, 2022, or other tax year

, 2022, and ending

Attachment Sequence No. **102**

, 20

Your first name and	l initial	Last name		Your U.S. taxpayer identification	n number, if any
Fill in your addresses onl you are filing to form by itself a not with your feeturn	his and tax		Address in the	United States	
	eneral Information				
		ple, F, J, M, Q, etc.) and date you			
	•	us. If your status has changed, al		·	
2 Of what	country or countrie	es were you a citizen during the to	ax year?		
3a What co	ountry or countries i	ssued you a passport?			
b Enter yo	our passport numbe	er(s):			
4a Enter th	e actual number of	days you were present in the Un	ited States during:		
	2021	2020			
		n 2022 you claim you can exclud	e for purposes of the s	ubstantial presence test:	
	achers and Train				
		ne, address, and telephone numb			
6 For train participa	nees, enter the nam ated in during 2022	e, address, and telephone numb	per of the director of the	e academic or other special	ized program you
7 Enter th	e type of U.S. visa	(J or Q) you held during:	2016	2017	
	* *	2020	2016 2021	If the type of visa you held	during any
		ach a statement showing the ne	w visa type and the dat	e it was acquired.	3 ,
calenda If you c you med Part III St	r years (2016 through hecked the "Yes" b et the <i>Exception</i> exp udents	United States as a teacher, traigh 2021)?	e days of presence as	a teacher or trainee unless	☐ Yes ☐ No
 10 Enter th	e name, address, a g 2022:	nd telephone number of the acad	ector of the academic o	r other specialized program	n you participated
2018	2019	(F, J, M, or Q) you held during:	2016 2021	If the type of visa you held	
years? If you o		nited States as a teacher, trained	ide sufficient facts on		☐ Yes ☐ No
13 During 2 in the Uresident	2022, did you apply Inited States or ha of the United State	or for, or take other affirmative steamer an application pending to cles?	eps to apply for, lawful hange your status to t	hat of a lawful permanent	☐ Yes ☐ No
14 If you cl	necked the "Yes" b	ox on line 13, explain:			
or Paperwork	Reduction Act Notice	e, see instructions.	Cat. No. 172	27H	Form 8843 (2022)

162

Cat. No. 17227H

Form 8843 (2022) Page **2**

Part	V P	rofessional Athletes
15	compe	ne name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates o ition:
16	Enter t event(s	he name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports:
Dow	organiz	ou must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable ation(s) listed on line 16. dividuals With a Medical Condition or Medical Problem
Part	_	
17a	See ins	e the medical condition or medical problem that prevented you from leaving the United States. tructions
b	Enter to on line	ne date you intended to leave the United States prior to the onset of the medical condition or medical problem described 17a:
С	Enter tl	ne date you actually left the United States:
18		an's Statement:
	I certify	
		Name of taxpayer
		able to leave the United States on the date shown on line 17b because of the medical condition or medical problem ed on line 17a and there was no indication that his or her condition or problem was preexisting.
		Name of physician or other medical official
		Name of physician of other medical official
		Physician's or other medical official's address and telephone number
		Physician's or other medical official's signature Date
Sign honly if are fil this fo itself a not w	f you ing orm by and ith	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief they are true, correct, and complete.
return		Your signature Date
		0040

Form **8843** (2022)

Earm 10	42-S	Fore	∌igı	n Pe	erso:	n's	.U.	5. 9	Sou	ırce l	Income	Subje	ect	to W	ithhol	ding	9	202	3	R	OMB	No.	1545-0096	
	t of the Treasury	Go	to	www	ı.irs.	gov	/Forr	n10)42S	for in	struction	and t	he l	atest ir	format	ion.			-	'	Co	opy	A for	
Internal Re	venue Service		工	工	\Box	\perp	工	$\underline{\mathbb{I}}$	\perp	UNIQ	UE FORM I	ENTIFIE	R	AME	NDED		AMEN	IDMEN	ΓNO.	. In	ternal	Reve	enue Servic	е
1 Income code	2 Gross income	3	Cha	pter i	indic	ator	. Ent	ter '	"3" o	or "4"		136	Re	ecipient	's U.S.	TIN, if	any		13	3f Ch. 3	status c	ode		
code		За	Exer	mptic	on co	ode		4	la Ex	emptic	on code									3g Ch. 4				
		3b	Tax	rate				4	lb Ta	ax rate		131	ı Re	ecipient	's GIIN		13i	Recipie number		oreign tax	dentific	cation	13j LOB c	ode
5 Withhol	ding allowance																		,	.,				
6 Net inco	ome																							
7a Federa	al tax withheld								L	_		131	c Re	ecipient	's acco	unt nu	mber							
7b Check	if federal tax with	held	was	not c	depo	site	d with	h th	ie IR	S beca	ause _	٦L												
escrov	v procedures wer	e app	lea	(see	instr	ucti	ons)		•	• •		13	Re	cipient	's date	of birtl	h (YY)	YMMD	D)				-	
	if withholding oc rship interest .	currec	l in s	subse	eque	nt y	ear w	/ith	resp	ect to	a [
8 Tax with	held by other age	ents			_							14a	a Pri	imary W	ithholdin	g Ager	nt's Na	me (if ap	plical	ble)				
9 Overwith	held tax repaid to re	ecipien	t pur	suant	to a	djust	ment	pro	cedur	res (se	e instruction	s)				' - I	4							
			C		,)	141	Pr	imary V	Vithholo	ling A	gent's	EIN	1.4	01 1 1		Į,		₹
10 Total v	vithholding credit	(comb	oine	boxe	es 7a	a, 8,	and 9	9)										7	15	Check	pro-rati	a bas	s reporting	
	_											15	a Int	ermedia	ry or flow	/-throu	gh enti	ty's EIN,	if any	15b Ch	. 3 status	code	15c Ch. 4 status	code
11 Tax pa	id by withholding	agen	t (an	noun	ts no	ot wi	thhel	d) (see i	instruc	ctions)													
												150	d Int	ermedia	ary or flo	w-thro	ugh en	tity's nar	ne					
12a Withholding agent's EIN 12b Ch. 3 status code 12c Ch. 4 status code							de																	
										ary or flo														
12d Withh	nolding agent's na	ame										151	15f Country code 15g Foreign tax identification number, if any											
													15h Address (number and street)											
12e Withh	nolding agent's G	lobal I	nter	medi	ary l	den	tificat	tion	Nun	nber (0	GIIN)	151	13n Address (number and street)											
												-	15: City or town state or province country ZID or foreign postel and											
12f Count	try code 1:	2g ⊦c	reig	n tax	der	ntific	ation	ı nu	ımbe	er, if ar	ny	151	15i City or town, state or province, country, ZIP or foreign postal code											
401 4 1 1												10	16a Payer's name 16b Payer's TIN											
12h Addr	ess (number and	street)										168	a Pa	ayer's n	ame						16b P	'ayer'	SIIN	
401 Oits -					- 71	ID -				l	1-	40			NILKI				140	N-1 Ob 0			- Ob. 4 -t-t	
121 City o	r town, state or p	rovinc	e, c	Junir	y, Zı	POI	iore	ign	posi	lai coc	ae	100	; Pa	ayer's G	AIIIN				10	6d Ch. 3 st	iatus coue	10	e Ch. 4 status of	oue
13a Pocir	pient's name					144	ah D	ocir	niont	'c cou	intry code	17	S S+	ato inc	ome tax	withh	old	17h D	avor'	s state t	av no	170	Name of sta	to
13a necip	nent s name					'`	ירו טו	201h	JIGIT	5 COU	initry code	173	1 31	ale IIIC	JIII e lax	VVILIII	ieiu	170	ayei .	s state t	ax IIO.	170	ivanie oi sia	ıe
13c ∆ddro	ess (number and str	eet)																						
130 Addie	ille Dina redicioni, co.	ooij																						
13d City	or town, state or p	rovin	ce c	count	rv 7	7IP c	or for	eiar	า ทดร	stal co	ide	-												
	, o.a.o oi p		, .		, ,	0		91	. pou															

Cat. No. 11386R

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **1042-S** (2023)

164

E 1040-NR Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Ja	n. 1–D	ec. 31, 2023, or other tax year beginning	, 20	23, ending,	20	See separate instructions.
Your first name	and r	niddle initial Last	name		Your idea (see instru	ntifying number uctions)
Home address	(numb	per and street). If you have a P.O. box, see i	nstructions.	337/11		Apt. no.
City, town, or p	ost of	fice. If you have a foreign address, also cor	nplete spaces below.	State	Z	IP code
Foreign country	y nam	Fore	ign province/state/cou	nty Foreign	postal code)
Filing Status		Single		lifying surviving spouse (QSS)	☐ Esta	te Trust
Check only one box.		ou checked the QSS box, enter the child's	name if the qualifying	berson is a child but not your dep	endent:	
Digital Assets	At a othe	ny time during 2023, did you: (a) receive (as rwise dispose of a digital asset (or a financi	a reward, award, or pa al interest in a digital a	syment for property or services); osset)? (See instructions.)	r (b) sell, ex	change, or Yes No
Dependents (see instructions)		(1) First name Last name	(2) Dependent's identifying number		eck the box it	qualifies for (see inst.): Credit for other dependents
If more than four	. —				井	
dependents, see instructions and	-					
check here						
Income	1a	Total amount from Form(s) W-2, box 1 (se	e instructions)		. 1a	-
Effectively	b	Household employee wages not reported	on Form(s) W-2		. 1b	
Connected	С	Tip income not reported on line 1a (see ins	structions)		. 1c	_
With U.S.	d	Medicaid waiver payments not reported or	n Form(s) W-2 (see inst	ructions)	. 1d	
Trade or	е	Taxable dependent care benefits from For	. 1e			
Business	f	Employer-provided adoption benefits from	n Form 8839, line 29		1f	
Attach	g	Wages from Form 8919, line 6	. 1g			
Form(s) W-2,	h i	Other earned income (see instructions) Reserved for future use	- '''			
1042-S, SSA-1042-S,	i	Reserved for future use	. 1j			
RRB-1042-S,	, k	Total income exempt by a treaty from Sch				
and 8288-A here. Also		line 1(e)	•	1k		
attach	z	Add lines 1a through 1h			. 1z	
Form(s) 1099-R if	2a	Tax-exempt interest 2a	b	Taxable interest	. 2b	
tax was	3a	Qualified dividends 3a	b	Ordinary dividends	. 3b	
withheld.	4a	IRA distributions 4a	b	Taxable amount	. 4b	
If you did not get a Form	5a	Pensions and annuities 5a		Taxable amount		
W-2, see	6	Reserved for future use				
instructions.	7 8	Capital gain or (loss). Attach Schedule D (l Additional income from Schedule 1 (Form	, .	•		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This	**			
	10	Adjustments to income from Schedule 1	-			
	10	•	,,,			
	11	Subtract line 10 from line 9. This is your ac				
	12	Itemized deductions (from Schedule A (Ideduction (see instructions)	" '	•		
	13a	Qualified business income deduction from				
	b	Exemptions for estates and trusts only (se	e instructions)	13b		
	С	Add lines 13a and 13b				
	14					
	15	Subtract line 14 from line 11. If zero or less	s, enter -0 This is you	r taxable income	. 15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11364D

Form **1040-NR** (2023)

SCHEDULE NEC (Form 1040-NR)

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.

OMB No. 1545-0074 2023 Attachment Sequence No. **7B**

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Name shown on Form 1040-NR Your identifying number Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) **Nature of Income** (c) 30% % 1 Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a Dividends paid by foreign corporations . . . 1b Dividend equivalent payments received with respect to section 871(m) transactions С 1c 2 Interest: Mortgage . 2a b Paid by foreign corporations 2b Other 2c С Industrial royalties (patents, trademarks, etc.) 3 3 4 Motion picture or TV copyright royalties 5 Other royalties (copyrights, recording, publishing, etc.) Real property income and natural resources royalties 6 6 Pensions and annuities 7 7 8 Social security benefits . 8 Capital gain from line 18 below 9 Gambling — Residents of Canada only. Enter net income in column (c), If zero or less, enter -0-. 10 Winnings а 10c h Losses Gambling – Residents of countries other than Canada.

Note: Enter winnings only. Losses aren't allowed 11 11 12 Other (specify): 12 Add lines 1a through 12 in columns (a) through (d) 13 13 14 Multiply line 13 by rate of tax at top of each column . . . 14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a | 15 15 Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and losses from properly sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) (f) LOSS If (e) is more than (d), subtract (d) from (e). (g) GAIN If (d) is more than (e), subtract (e) from (d). (b) Date acquired mm/dd/yyyy (c) Date sold mm/dd/yyyy (d) Sales price (e) Cost or other basis (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both. Add columns (f) and (g) of line 16

18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2023

18

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2023

Attachment Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name s	nown on Form 1040-NR			Your identifying number	
Α	Of what country or countries were you a citizen or national	al during the tax year	·2		
В	In what country did you claim residence for tax purpose:	-			
C	Have you ever applied to be a green card holder (lawful p			Y es	□ No
D	Were you ever:	dennament residenty d	of the Officed States: .	Lites	
_	A U.S. citizen?		1 /	□Yes	□No
	A green card holder (lawful permanent resident) of the Ur	nited States?			□No
۷.	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4,			103	
Е	If you had a visa on the last day of the tax year, enter	•		er vour U.S	
_	immigration status on the last day of the tax year.	your viou typo. If you	, didn't riavo a visa, sin	ior your old.	
F	Have you ever changed your visa type (nonimmigrant stall fyou answered "Yes," indicate the date and nature of the		ion status?	Yes	☐ No
G	List all dates you entered and left the United States durin	g 2023. See instructi	ons.		
	Note: If you're a resident of Canada or Mexico AND cor		United States at freque	ent intervals,	
	check the box for Canada or Mexico and skip to item h	1	Lanada	Mexico	
	Date entered United States Date departed United State	es C	Date entered United States		d States
	mm/dd/yy mm/dd/yy		mm/dd/yy	mm/dd/yy	
				_	
			$\alpha \alpha \alpha$		
ш	City number of days (including spection, negrees) and	In artial days) you was	re argeant in the United C	Ytataa duringu	
Н	Give number of days (including vacation, nonworkdays, and 2021, 2022	, and 2		states during:	
I	Did you file a U.S. income tax return for any prior year? .				☐ No
	If "Yes," give the latest year and form number you filed:			<u></u>	_
J	Are you filing a return for a trust?				∐ No
	If "Yes," did the trust have a U.S. or foreign owner under				
	U.S. person, or receive a contribution from a U.S. person			=	∐ No
K	Did you receive total compensation of \$250,000 or more				∐ No
	If "Yes," did you use an alternative method to determine			_	∐ No
L	Income Exempt From Tax—If you are claiming exemptic complete (1) through (3) below. See Pub. 901 for more into			ax treaty with a foreigr	i country,
1.	Enter the name of the country, the applicable tax treaty art	·		claimed the treaty benef	it, and the
	amount of exempt income in the columns below. Attach Fo				
	(a) Country	(b) Tax treaty article	(c) Number of month claimed in prior tax year	1	•
			Ciairried in prior tax yea	ars income in current to	ax year
	(e) Total. Enter this amount on Form 1040-NR, line 1k. D	o not enter it anywhe	ere else on line 1		
2.	Were you subject to tax in a foreign country on any of the	•		Yes	☐ No
3.	Are you claiming treaty benefits pursuant to a Competent				☐ No
	If "Yes," attach a copy of the Competent Authority determ	•			
М	Check the applicable box if:	,			
1.	This is the first year you are making an election to treat in with a U.S. trade or business under section 871(d). See in				onnected
2	You have made an election in a previous year that has				o Unitod
۷.	States as effectively connected with a U.S. trade or busin				
	Claise as checarely commedica with a c.o. trade of busin	.555 411461 50011011 01	. (5). 555 1156 40601515	<u> </u>	<u> </u>

SCHEDULE A (Form 1040-NR)

Itemized Deductions

Attach to Form 1040-NR.

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1040NR Caution: If you are claiming a net qualified

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7A

Name shown on Form	1040-NR	Your identifying number
Paid	a State and local income taxes	1b
Gifts to U.S. Charities	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	
Caution: If you made a gift and got a benefit for it, see instructions.	see instructions. You must attach Form 8283 if over \$500	5
Casualty and Theft Losses	Casualty and theft loss(es) from a federally declared disaster (other than net quidisaster losses). Attach Form 4684 and enter the amount from line 18 of that form instructions	
Other 7 Itemized Deductions	Other—from list in instructions. List type and amount:	7
Total Itemized 8 Deductions	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount 1040-NR, line 12	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

20**22**Attachment

OMB No. 1545-007

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. **0**1

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security numb

Par	t I Additional Income	'		
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ich Schedule E .	5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()		
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see	_		
	' h	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
_	1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or	0.		
	a nongovernmental section 457 plan	8t		
u -	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:	o_		
0	Total other income. Add lines as through an	8z	0	
9 10	Total other income. Add lines 8a through 8z		9 10	
10	Combine lines i unough i and a. Enter here and on Form 1040, 1040-3h,	OI TO40-IND, IIITE O	IU	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040)

Schedule 1 (Form 1040) 2022 Page **2**

Par	t II Adjustments to Income					
11	Educator expenses				11	
12	Certain business expenses of reservists, performing artists, and fee-	-basis	aover	nment		
	officials. Attach Form 2106				12	
13	Health savings account deduction. Attach Form 8889				13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903				14	
15	Deductible part of self-employment tax. Attach Schedule SE				15	
16	Self-employed SEP, SIMPLE, and qualified plans				16	
17	Self-employed health insurance deduction				17	
18	Penalty on early withdrawal of savings				18	
19a	Alimony paid				19a	
b	Recipient's SSN					
С	Date of original divorce or separation agreement (see instructions):					
20	IRA deduction				20	
21	Student loan interest deduction				21	
22	Reserved for future use				22	
23	Archer MSA deduction				23	
24	Other adjustments:					
а	, , , , , , , , , , , , , , , , , , ,	24a				
b	Deductible expenses related to income reported on line 8l from the					
		24b				
С	Nontaxable amount of the value of Olympic and Paralympic medals					
		24c				
d	' ·	24d				
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e				
f		24f				
g		24g				
h	Attorney fees and court costs for actions involving certain unlawful					
	discrimination claims (see instructions)	24h				
i	Attorney fees and court costs you paid in connection with an award					
	from the IRS for information you provided that helped the IRS detect					
		24i				
j		24j				
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form					
	· · · · · · · · · · · · · · · · · · ·	24k				
Z	Other adjustments. List type and amount:					
		24z				
25	Total other adjustments. Add lines 24a through 24z				25	
26	Add lines 11 through 23 and 25. These are your adjustments to income .					
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a				26	

Schedule 1 (Form 1040) 2022

SCHEDULE 2 (Form 1040)

Additional Taxes

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information. Attachment Sequence No. **02**

OMB No. 1545-0074

Par	tl Tax	
1	Alternative minimum tax. Attach Form 6251	1
2	Excess advance premium tax credit repayment. Attach Form 8962	2
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3
Par	t II Other Taxes	_
4	Self-employment tax. Attach Schedule SE	4
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.	
	If not required, check here	8
9	Household employment taxes. Attach Schedule H	9
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10
11	Additional Medicare Tax. Attach Form 8959	11
12	Net investment income tax. Attach Form 8960	12
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15
16	Recapture of low-income housing credit. Attach Form 8611	16
		continued on page 2)

Schedule 2 (Form 1040) 2023

Page **2**

Part II Other Taxes (continued)

17	Other additional taxes:			
а	Recapture of other credits. List type, form number, and amount:			
		17a		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
С	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
е	Additional tax on Archer MSA distributions. Attach Form 8853.	17e		1
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	1 7 g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
I	Tax on accumulation distribution of trusts	171		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
0	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
р	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
Z	Any other taxes. List type and amount:			
		177		

Residency Status, Form 8843, and Filing Status

Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1.	George entered the U.S. on July 30, 2020 as a student in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2023. For 2023 federal income tax purposes, George is a
	a. Resident alien
	b. Nonresident alien
2.	Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For 2023 federal income tax purposes, Amelia is a
	a. Resident alien
	b. Nonresident alien
3.	Lucas was a student in F-1 immigration status from December 2014 through June 2022. In August of 2023, Lucas returned to the United States as a graduate student. For 2023 federal income tax purposes, Lucas is a
	a. Resident alien
	b. Nonresident alien
4.	Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has not changed his immigration status. For 2023 federal income tax purposes, Antonio is a
	a. Resident alien
	b. Nonresident alien
5.	Elise was in the U.S. as a child in J-2 immigration status with her parents from 2011 through 2014. She re-entered the U.S. in 2022 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.
	a. True
	b. False
6.	Sara entered the United States on July 30, 2019 in J-1 student immigration status. On July 10, 2022, her husband Joseph joined her in J-2 immigration status. Sara and Joseph had no income in 2023 along with not claiming any treaty benefits. Which form(s) should both Sara and Joseph file for 2023?
	a. No forms
	b. Forms 1040-NR and Forms 8843
	c. Forms 8843
	d. Form 1040 filing married filing jointly

7.	Sara and Joseph from Question 6 had a son, Alexander while here in the U.S. on December 5, 2022. For 2023, how many Form(s) 8843 does Sara's family need to file?
	a. 0
	b. 1
	c. 2
	d. 3
8.	Sophie and Yves have been in the U.S. in F-1 immigration status, since August 2017. Their 12-year old son, Vincent, has been attending boarding school since June 2016 on F-1 immigration status. For 2023, who must file Form 8843?
	a. Sophie and Yves
	b. Vincent
	c. All three of them
	d. None of them
9.	Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June 2024. She arrived in the U.S. as a student in F-1 immigration status on July 20, 2020. For 2023 federal income tax purposes, Celeste is a
	a. Resident alien
	b. Nonresident alien
10.	Marcus is a junior majoring in biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 2, 2020. Marcus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2024. For tax purposes, Marcus is considered a nonresident alien.
	a. True
	b. False
11.	Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does not have a tax identification number and he did not work or receive a scholarship in 2023, but had \$75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Nico must file both a Form 1040-NR and Form 8843 for 2023.
	a. True
	b. False

12 .	Bo entered the U.S.	in J-1 immigration status as a trainee in January 2021 and lives alone. Hi	S
	wife, Mei, could not	accompany him because she had to care for her ailing parents. Bo must	file as
	a	even though his spouse was not present in the U.S.	

- a. Single
- **b.** Qualifying Surviving Spouse (QSS)
- c. Married Nonresident Alien
- 13. Alex and Kim were married in March 2019. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego where he is completing his graduate work. However, Kim left him in March 2023 and has **not** been heard from since. Her parents will **not** tell him where she lives. Because Alex does not know Kim's whereabouts, he can file using the Single filing status.
 - a. True
 - b. False

Scenario 1: Enrique Satō

Use the following information to prepare Form 8843.

- Enrique Satō came to the U.S. to study on August 1, 2020, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country, Peru. His home address is 31 Rue de Santos, Lima, 07001, Peru. His address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. His U.S. taxpayer identification number is XXX-XXXXX.
- Enrique is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.
- Enrique has not taken steps to apply for permanent residency. Enrique had no income, so he is not required to file any other tax forms. Enrique has not left the U.S. since arriving.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions

Scenario 1: Enrique Sato Test Questions

To answer the following multiple choice questions, refer to the Form 8843 you completed for Enrique Satō.

- **14.** Enrique reports his most current nonimmigrant status on line 1b.
 - a. True
 - b. False
- 15. Enrique should put 365 days on line 4b, for days of exempted presence for 2023.
 - a. True
 - b. False
- 16. What parts of Form 8843 does Enrique need to complete?
 - a. Part I
 - b. Part II
 - c. Parts I and II
 - d. Parts I and III
- 17. Enrique must submit his Form 8843 for tax year 2023 by April 15, 2024?
 - a. True
 - b. False

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

- **18.** Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying education expenses. She is **not** eligible to claim an education credit on her tax return.
 - a. True
 - b. False
- **19.** Ji-yoo received \$73 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. How much of Ji-yoo's dividend income will be taxed at 30%?
 - a. \$0, it's taxed at the ordinary rate
 - **b.** \$0, Per Publication 4011, the correct tax rate is 15%
 - **c.** \$73
- 20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They will **not** be able to claim these expenses on a U.S. tax return.
 - a. True
 - b. False
- **21.** Antero is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Antero include his wages anywhere on Form 1040-NR?
 - a. Yes
 - b. No
- **22.** Gus is a student in the U.S. in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. What tax identification number should Gus apply for?
 - a. SSN
 - b. ITIN
 - c. None

- 23. Elena, a student in F-1 immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes \$10,000 for her room and board and \$35,000 for tuition and fees. What amount will be taxable on her Form 1040-NR?
 - **a.** \$0
 - **b.** \$10,000
 - **c.** \$35,000
 - **d.** \$45,000
- 24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Gunther is only required to file Form 8843 for 2023.
 - a. True
 - b. False

Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

- Kim Lee, a citizen of South Korea, came to the United States in F-1 immigration status (number 3344123344) on January 01, 2023.
- He has remained in the country since then and is a full-time student at the local university. Kim, born July 25, 2001, is single. He began working at the university on February 10, 2023.
- He filed the proper withholding and treaty forms with the university payroll office before beginning his job.
 Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.
- Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.
- Kim's address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He doesn't want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim's U.S. income will not be taxed in his home country.
- Using the following information (two Forms 1042-S and a Form W-2), complete Kim's federal income tax return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

Forms W2 & 1042-S, Page 1

		_					
55555	a Employee's social security number						
=====	XXX-XX-XXXX	OMB No. 154	5-0008				
b Employer identification number (E	EIN)	•	1 Wag	ges, tips, other compensation	2 Feder	al income to	ax withheld
	XX-XXXXXXX			8,500.00			800.00
c Employer's name, address, and 2	IP code		3 Soc	cial security wages	4 Socia	I security ta	x withheld
State University							
122 Main Street			5 Med	dicare wages and tips	6 Medic	are tax with	nheld
Your City, YS XXXXX							
			7 Soc	cial security tips	8 Alloca	ated tips	
d Control number			9		10 Depe	ndent care	penefits
e Employee's first name and initial	Last name	Suff.	11 Nor	nqualified plans	12a		
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Scenario 2: Kim Lee Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Kim Lee.

- 25. Is \$8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?a. Yesb. No
- 26. Is \$8,500 the amount of adjusted gross income on the Form 1040-NR?a. Yes
- 27. Is \$880 the amount of Itemized deductions on the Form 1040-NR?
 - a. Yesb. No

b. No

- 28. Is \$8,420 the amount for taxable income on the Form 1040-NR?
 - a. Yes
 - b. No
- 29. What is the total amount entered for Total income exempt by a treaty from Schedule OI?
 - **a.** \$0
 - **b.** \$2,000
 - **c.** \$6,000
 - **d.** \$8,000

Scenario 3: Rudra Ram

Use the following information to prepare Form 1040-NR.

- Rudra Ram, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2021. He has remained in the country since then and is a fulltime student at the local university.
- Rudra was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the
 university payroll office. Rudra has filed a U.S. tax return Form 1040-NR for 2022. His address in India is B
 block. GK II. New Delhi South. Delhi NCR. India.
- If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Rudra has not taken any steps to apply for permanent residence in the U.S.
- He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Rudra's federal income tax return. (He has already completed his Form 8843.)
- Rudra received \$25 in bank interest from an account he opened with money from his parents, this money is not connected with a U.S. trade or business.
- He owed additional State Income tax when he filed his taxes last year. He mailed a payment of \$85 on April
 1, 2023 to his state.
- He donated \$100 to the American Red Cross as a charitable contribution.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

		1					
22222	a Employee's social security number						
	XXX-XX-XXXX	OMB No. 154	15-0008				
b Employer identification number	(EIN)	•	1 Wag	ges, tips, other compensation	2 F	ederal income t	ax withheld
	XX-XXXXXX			25,000.0	0		2,700.00
c Employer's name, address, and	I ZIP code		3 Soc	cial security wages	4 8	Social security ta	x withheld
First University							
486 Main Street			5 Me	dicare wages and tips	6 N	Medicare tax wit	hheld
Your City, Your State XXXXX							
			7 Soc	cial security tips	8 A	Allocated tips	
d Control number			9		10 [Dependent care	benefits
e Employee's first name and initia	al Last name	Suff.	11 No	nqualified plans	12a	1	
Rudra	Ram				d e		
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Your City, Your State XXXXX					d e		
			14 Oth	er	12c		
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					d e		
f Employee's address and ZIP co	de						
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages, tips, etc.	19 Loca	al income tax	20 Locality name
YS XX-XXXXXX	XX 25,000.00	1	,500.00				

W-2 Wage and Tax Statement
Copy 1-For State, City, or Local Tax Department

5053

Department of the Treasury-Internal Revenue Service

Scenario 3: Rudra Ram Test Questions

30. What is the Adjusted Gross Income (AGI) on Form 1040-NR?

Directions

a. \$17,000b. \$22,000c. \$25,000d. \$25,500

To answer the following questions, refer to the Form 1040-NR you completed for Rudra Ram.

	can take the standard deduction instead of itemizing.
	a. True
	b. False
3	2. Rudra will have a refund on Form 1040-NR?
	a. True
	b. False
3	3. The taxable income line on Rudra's Form 1040-NR shows \$11,150.
	a. True
	b. False

31. Rudra Ram is a student who is considered a resident of India. According to the U.S.-India Tax Treaty, he

Scenario 4: Sonya Ivanov

Use the following information to prepare 2023 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2021 as a full-time student. Sonya is 25 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.
- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a
 Form 1040-NR in 2022 as she did not work that year. She started a new job with the university bookstore
 on January 20, 2023.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However, she is still entitled to take her treaty benefit on her tax return instead.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222	a Employee's social security number						
XXX-XX-XXXX		OMB No. 154	15-0008				
b Employer identification number ((EIN)		1 Wa	ges, tips, other compensation	2 Fede	ral income ta	ax withheld
	XX-XXXXXXX			15,220.0	0		622.00
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Socia	al security ta	x withheld
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Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

5053

Department of the Treasury-Internal Revenue Service

Scenario 4: Sonya Ivanov Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Sonya Ivanov.

- 34. Sonya is allowed to exclude \$9,000 of her wages as a treaty benefit on Schedule OI?
 - a. True
 - b. False
- **35.** The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.
 - a. True
 - b. False
- **36.** Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.
 - a. True
 - b. False
- **37.** Sonya is entitled to itemize her deductions.
 - a. True
 - b. False

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- **38.** Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who first arrived in the U.S. in 2019. Can she file Form 843 to receive a refund of these taxes?
 - a. True
 - b. False
- **39.** Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare tax withholding, while Jose's does not. Maria is **not** entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.
 - a. True
 - b. False
- **40.** Li, an international student from People's Republic of China, received \$10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2020. He also had a \$100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D.
 - a. True
 - b. False
- **41.** Arthur entered the United States for the first time in 2021. He is a resident of France and is in F-1 immigration status. Arthur won \$1,200 at the local casino. Arthur will report the \$1,200 on Schedule NEC.
 - a. True
 - b. False
- **42.** George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2023, born in the U.S. George is required to file a federal income tax return. Which of the following is a true statement?
 - a. He can claim exemptions for himself, his wife and his two children.
 - **b.** He only can claim the earned income credit for his U.S.-born child.
 - c. The personal and/or dependency exemption deduction for 2022 is \$0 through 2025.
 - d. None of the above
- **43.** Quang, a graduate student from Vietnam, is in F-1 immigration status. He has been here since April 1, 2023. He has receipts for his donations to his church in Vietnam. Quang can claim these charitable contributions on Form 1040-NR.
 - a. True
 - b. False

- **44.** Adi is in F-1 immigration status from Chile. He entered the United States in August 2020 and enrolled as a full-time undergraduate student. Adi is pursuing his first degree in mathematics. What credit does Adi qualify for in 2023?
 - a. American opportunity credit
 - b. Lifetime learning credit
 - c. None of the above
- 45. Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Margarita cannot have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.
 - a. True
 - b. False
- **46.** Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.
 - a. True
 - b. False
- **47.** Viktor, who is from Russia, earned wages of \$12,335 in 2022. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022 which lowered his taxable income. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Will Viktor report his state tax refund as income on his Form 1040-NR in 2023 or amend his 2022 return?
 - a. He needs to include the state income tax refund on his 2023 federal return.
 - **b.** He will remove the \$125 state taxes from his 2022 deductions with an amended return.
 - **c.** He does **not** need to do anything with his state income tax refund.
- **48.** Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Letizia graduated in December 2022 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Where can Letizia claim this interest?
 - a. Itemized deduction
 - b. Adjustment to income
 - c. Credit
 - d. None of the above
- **49.** Luis, a student from Malta, had \$7,500 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
 - a. True
 - b. False
- **50.** Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W-2 and \$45 in dividend income. Shakir must complete both Schedules OI and NEC with his Form 1040-NR.
 - a. True
 - b. False

2023 VITA/TCE Foreign Student Retest for Volunteers

Directions

Welcome to the Link & Learn Taxes Foreign Student Retest. The retest requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the retest at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this retest on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this retest.

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2023 version.

Residency Status, Form 8843, and Filing Status

Directions

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 Resident/Nonresident questions and 4 scenario-based multiple-choice questions. Read the interview notes for each scenario from the original test.

Allow approximately 20 minutes to complete this segment.

- 1. George entered the U.S. as a student on July 30, 2020 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2023. For federal income tax purposes, George is a resident alien for 2023.
 - a. True
 - b. False
- 2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For federal income tax purposes, Amelia is a nonresident alien for 2023.
 - a. True
 - b. False
- 3. Lucas was a student in F-1 immigration status from March 2019 through June 2022. In August of 2023, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a resident alien for 2023.
 - a. True
 - b. False
- **4.** Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2023.
 - a. True
 - b. False
- 5. Elise lived with her parents in F-2 immigration status in the United States from August 2012 to June 2014. She returned to the U.S. to attend college in F-1 immigration status on December 5, 2020. Elise needs to file Form 8843 for 2023.
 - a. True
 - b. False

- 6. Sara entered the United States on July 30, 2019 in J-1 student immigration status. On January 10, 2022, her husband Joseph joined her in J-2 immigration status. Since Sara and Joseph are nonresident aliens with no income and no treaty benefits to claim, Form 1040-NR does not need to be filed, however both have a requirement to file Form 8843.
 - a. True
 - b. False
- 7. Sara and Joseph from Question 6 had a son, Alexander, while here in the U.S. on December 5, 2022. A Form 8843 does **not** need to be filed for Alexander for 2023.
 - a. True
 - b. False
- 8. Sophie and Yves have been in the U.S. as students in F-1 immigration status, since August 2017. Their 12-year-old son, Vincent, has been attending a boarding school in the U.S. since June 2016 in F-1 immigration status. Sophie, Yves, and Vincent all need to file Form 8843 for 2023.
 - a. True
 - b. False
- 9. Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June. She arrived in the U.S. as a student on July 20, 2020. Celeste is a resident alien for tax purposes in 2023.
 - a. True
 - b. False
- 10. Marcus is a junior majoring in biology. He is in the U.S. in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on December 30, 2020. Marcus worked in a lab on campus in an approved summer internship program for a company in New York. He will graduate in May, 2024. Marcus is considered a resident alien for tax purposes.
 - a. True
 - b. False
- 11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does not have a tax identification number and he did not work or receive a scholarship in 2023, but had \$75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.

Nico must file Form 1040-NR to report the \$75 interest income from his U.S. savings account.

- a. True
- b. False

- **12.** Bo entered the U.S. in J-1 immigration status as a trainee in January 2021, and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo can file as Single because he did **not** live with his spouse at all during 2023.
 - a. True
 - b. False
- 13. Alex and Kim were married in March 2019, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego, where he is completing his graduate work. However, Kim left him in March 2023 and has not been heard from since. Her parents will not tell him where she lives and he has not heard from her since. Since Alex does not know Kim's whereabouts what filing status can he use?
 - a. Single
 - b. Married Filing Separately
 - c. Qualifying Surviving Spouse

Scenario 1: Enrique Satō Retest Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Enrique Satō.

- 14. What should Enrique enter on Line 1b?
 - a. Leave blank
 - b. F1 January 1, 2021 H1b
 - **c.** F1
- 15. Enrique has to complete Lines 4a and 4b.
 - a. True
 - b. False
- **16.** Enrique only has to complete Part 1 of Form 8843.
 - a. True
 - b. False
- 17. What is the due date of Enrique's Form 8843 for tax year 2023?
 - a. April 15, 2024
 - **b.** June 15, 2024
 - c. October 15, 2024
 - d. December 31, 2024

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

- **18.** Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying tuition and educational expenses. She is entitled to claim an education credit on her tax return.
 - a. True
 - b. False
- 19. Ji-yoo received \$73 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. Ji-yoo's dividend income will be taxed at 30% on Form 1040-NR, Schedule NEC.
 - a. True
 - b. False
- 20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.
 - a. True
 - b. False
- 21. Antero is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Antero should report these wages on Form 1040-NR, Schedule OI.
 - a. Yes
 - b. No
- 22. Gus is a student here in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. Gus does **not** qualify for a Social Security number and should apply for an ITIN.
 - a. True
 - b. False
- 23. Elena, a student in F-1 student immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is taxable.
 - a. True
 - b. False
- 24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Gunther needs to file Form 1040-NR and Form 8843 for 2023.
 - a. True
 - b. False

Scenario 2: Kim Lee Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Kim I ee

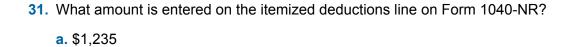
Kim	Lee.
25.	What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
	a. \$2,000b. \$6,000c. \$8,500
26.	What is on the line for adjusted gross income on Form 1040-NR?
	a. \$0b. \$2,000c. \$6,000d. \$8,500
27 .	What is on the line for Itemized deductions on Form 1040-NR?
	a. \$0b. \$80c. \$7,920d. \$8,000
28.	What is the amount on the line for taxable income on Form 1040-NR?
	a. \$0b. \$1,920c. \$5,920d. \$8,420
29.	Is \$8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?
	a. Yes b. No

Scenario 3: Rudra Ram Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Rudra Ram.

30.	What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?
	a. \$17,350
	b. \$22,350
	c. \$22,375



b.	\$13,600
C.	\$13,785
d.	\$13,850

d. \$25,000

32. What is the amount of federal income tax withheld on Form 1040-NR?

a.	\$1,050
b.	\$2,700
C.	\$3,900

d. \$3,985

33. What amount is on the taxable income line of the Form 1040-NR?

a. \$9,400b. \$9,825c. \$11,150

d. \$21,300

Scenario 4: Sonya Ivanov Retest Questions

Directions

To answer the following questions, refer to the scenario information for Sonya Ivanov.

- 34. What amount is Sonya allowed as a treaty benefit?
 - a. No limit for the treaty benefit amount
 - **b.** \$0
 - **c.** \$9,000
 - d. \$15,220
- **35.** What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1 line?
 - **a.** \$0
 - **b.** \$6,220
 - **c.** \$9,000
 - d. \$15,220
- 36. Where on the tax return will Sonya enter her treaty benefits information?
 - a. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
 - b. Form 1040-NR, Schedule A, Line 7
 - **c.** Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
 - d. No treaty amounts are allowed without Form 1042-S.
- 37. What is the amount of itemized deductions that Sonya is entitled to take?
 - **a.** \$0
 - **b.** \$220
 - c. \$622
 - **d.** \$9,000

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- **38.** Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who arrived in 2020. What form should Emily use to claim a refund of her Social Security and Medicare taxes withheld?
 - a. Form 1040-NR
 - **b.** Form 8843
 - c. Form 843
- 39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare withholding. Maria found out her spouse does **not** have to pay Social Security or Medicare taxes. Maria is **not** eligible for a refund of her Social Security and Medicare taxes withheld.
 - a. True
 - b. False
- **40.** Li, an international student from People's Republic of China, received \$10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2019. He also had a \$100 capital gain from some U.S. stock he sold. What form and schedules does Li need to complete?
 - a. He does not need to file a return
 - b. Form 1040-NR, Schedule OI, and Schedule D
 - c. Form 1040-NR, Schedule D, and Schedule NEC
 - d. Form 1040-NR, Schedule OI, and Schedule NEC
- **41.** Arthur entered the United States for the first time in 2021. He is a resident of France, and in F-1 immigration status. Arthur won \$1,200 at the local casino.

Does Arthur need to file Form 1040-NR to report the \$1,200?

- a. Yes
- b. No
- **42.** George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S. George earned \$85,000 in 2023 from a State University. When he files his federal tax return, he **cannot** claim his wife and children as dependents.
 - a. True
 - b. False

- **43.** Quang, a graduate student of physics from Vietnam, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2023. Quang needs help preparing his 2023 tax return. He made donations to a U.S. charity as well as a church in Vietnam and wants to know where to claim them. Which of the following is a true statement?
 - a. Quang can claim all the charitable contributions as an itemized deduction on Form 1040-NR
 - b. Quang can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
 - c. None of the above
- **44.** Adi is in F-1 immigration status from Chile. He entered the United States in August 2023 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Does Adi qualify to claim any education credit on his Form 1040-NR?

- a. Yes
- b. No
- **45.** Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Could Margarita have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?
 - a. Yes
 - b. No
- **46.** Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
 - **a.** Ask for an extension of time to pay or an installment agreement.
 - **b.** Pay the entire balance by the due date for the return.
 - c. Put the balance on a credit card.
 - d. All of the above.
- **47.** Viktor, who is from Russia, earned wages of \$12,335 in 2021. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Viktor does **not** need to include this state tax refund on his 2023 federal return.
 - a. True
 - b. False
- **48.** Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan through the school's financial aid office to help pay the tuition. She graduated in December 2022, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Letizia can claim this interest as an adjustment to income.
 - a. True
 - b. False

- **49.** Luis, a student from Malta, had \$7,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.
 - a. True
 - b. False
- **50.** Shakir is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W2 and \$45 in dividend income.

What form/schedule(s) must Shakir complete?

- a. Just Form 1040-NR
- b. Form 1040-NR, Schedule OI
- c. Form 1040-NR, Schedule NEC
- d. Form 1040-NR, Schedules NEC and OI

Over the Phone Interpreter Services Test Questions

Directions

Using your resource materials, answer the following questions:

1.	All VITA/TCE sites trained can use OPI services.
	a. Trueb. False
2.	SPEC OPI PINs change yearly.
	a. Trueb. False
3.	OPI PINs can be shared between VITA/TCE sites.
	a. Trueb. False
4.	OPI Languages offered is in Publication
	a. 5547 b. 5683 c. 5633 d. 4012
5 .	SPEC OPI PINs for tax preparation are assigned by
	a. partnerb. sitec. coalition
6.	OPI Pins can only be used at sites providing tax return preparation services.
	a. Trueb. False
7 .	VITA/TCE sites are required to submit their OPI logs weekly by
	 a. 12 noon- Monday b. Close of business Monday c. 10:00am on Tuesday d. At site coordinator's convience

8.	All (new or existing) should attend OPI training each year.
	a. partners/employees
	b. volunteers
	c. site coordinators
	d. All of the above
9.	OPI Services are used for all aspects of the SPEC business model.
	a. True
	b. False
10.	OPI Job Aid is Publication
	a. 5547
	b. 4491
	c. 5285
	d. 5683

Over the Phone Interpreter Services Retest Questions

Directions

Using your resource materials, answer the following questions: Using your resource materials, answer the following questions:

1.	SPEC OPI services are used for tax return preparation services only.
	a. Trueb. False
2.	Partners/sites are permitted to schedule an interpreter in advance.
	a. Trueb. False
3.	OPI includes American Sign Lanaguage services.
	a. Trueb. False
4.	Sites are required to use the SPEC OPI weekly log.
	a. Trueb. False
5.	Who should be your first point of contact if you have any questions about OPI services?
	 a. A site coordinator b. relationship manager c. A or B
	d. SPEC OPI Area Point of Contact
6.	After completing training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
	a. Trueb. False
7.	If you have a call that does not connect with an interpreter, it should be reported on the SPEC OPI Weekly Log.
	a. Yesb. No
8.	OPI training is conducted annually.
	a. Trueb. False

- 9. Written authorization is needed to use OPI services for anything other than tax return preparation.
 - a. True
 - b. False
- **10.** OPI services are only available Monday Friday.
 - a. True
 - b. False

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2023 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
 - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for certification, training materials, and reference links
- The Practice Lab
 - Gives volunteers practice with an early version of the IRS-provided tax preparation software
 - Lets volunteers complete sample practice problems
 - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.



Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- · What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

Volunteer Tax Alerts

Volunteer Training Resources www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection

www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA) www.irs.gov/help/ita

Online Services and Tax Information for Individuals www.irs.gov/Individuals

Tools

- View Your Tax Account
- Get Your Transcript
- · Where's My Refund?

File your taxes

- Special deadlines for taxpayers living overseas and some disaster victims
- · What to do if you haven't filed your tax return
- · Filing past due returns
- · What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- · Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

Life Events

Identity Theft Protections

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eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: www.irs.gov/individuals/site-coordinator-corner

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: www.irs.gov/newsroom/irs2goapp.

and much more!

Your direct link to tax information 24/7: www.irs.gov

After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return