

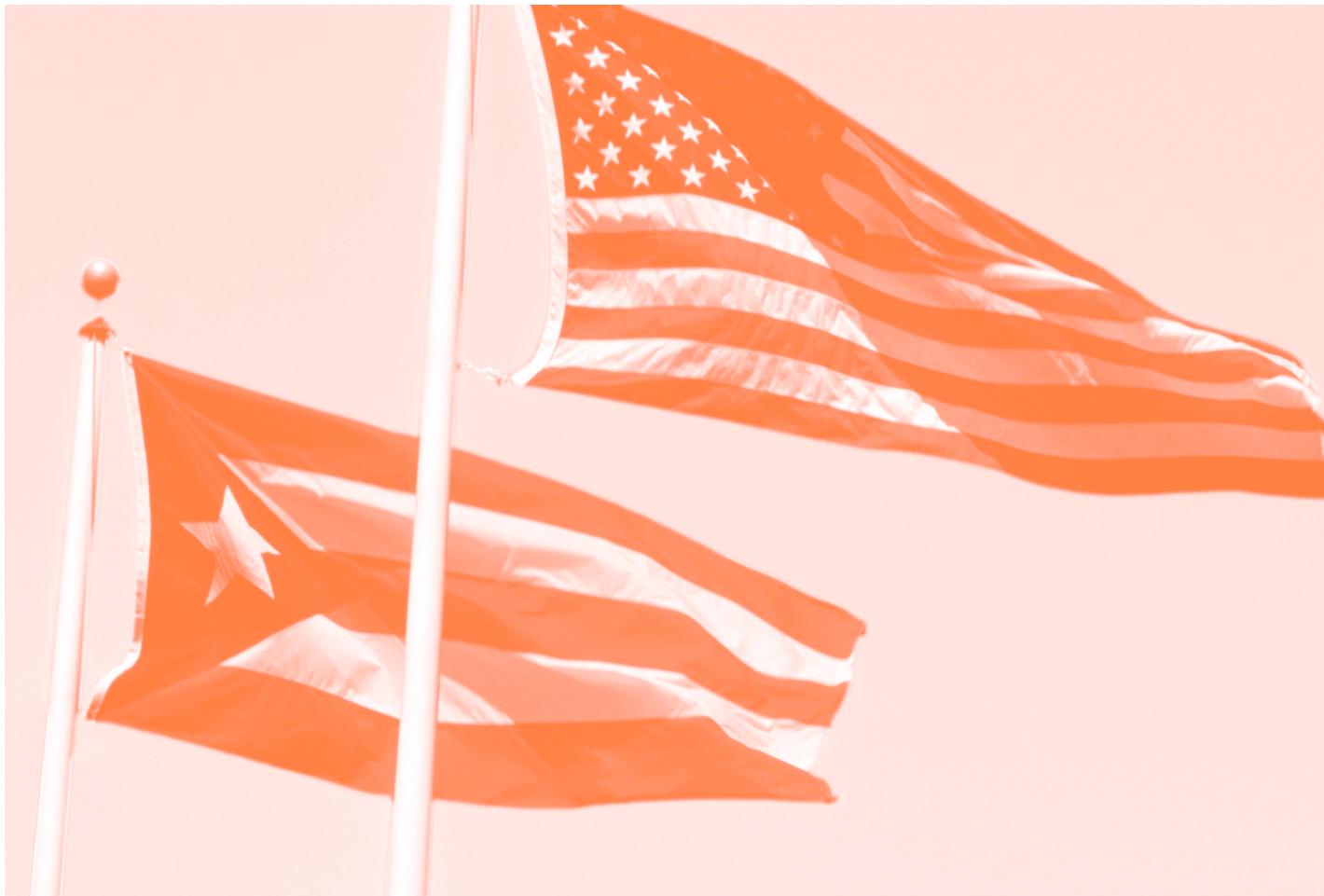


4695

VITA/TCE Puerto Rico Volunteer Test

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

2024 RETURNS



Take your VITA/TCE training online at 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

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

The mission of the VITA/TCE return preparation program 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, client facilitators 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 (taxpayer information) for any direct or indirect personal benefit for yourself or 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:

- Your 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 EFIN (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.

Publication 4695 - 2024 VITA/TCE Puerto Rico Test

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Publication 4695 – 2024 VITA/TCE Puerto Rico Test

Test Instructions

Standards of Conduct Ethics

Minimum Proficiency
Required 8 Correct of 10
ALL VOLUNTEERS

This is an open-book test. You may use Publication 4696, VITA/TCE Puerto Rico Resource Guide, and any other materials that you will use as a volunteer. Please complete the test on your own. You should round all fractions to four decimal places.

There are two levels for the Puerto Rico course and test – Level I PR and Level II PR. A list of topics for each level is outlined below in the Test Contents chart.

It is recommended that you use the Practice Lab (explained later) in Link & Learn Taxes to prepare the tax returns for the test scenarios. You can answer the questions in the test booklet and then complete the certification test online using Link & Learn Taxes. Be sure to read each question carefully before you enter your answer online. Online test scoring is immediate.

Go to the Link & Learn Taxes e-learning application at

www.linklearncertification.com or at www.irs.gov, using the keyword search:

Link and Learn Taxes.

To participate in the VITA/TCE Program:

- The Volunteer Standards of Conduct certification is required for all volunteers.
- The Intake/Interview & Quality Review Test, plus either Basic or Advanced certification is required for all volunteers who answer tax law questions, prepare returns, or transmit returns.
- Volunteers may proceed to Puerto Rico Level I after certification in Basic or Advanced.
- Volunteers may proceed to Puerto Rico Level II after certification in Puerto Rico Level I.
- Each test must be passed with a minimum score of 80%.
- If you do not achieve passing score of at least 80%, you should discuss this with your instructor or Site Coordinator.

Level I Puerto Rico Tests

Minimum Proficiency
Required 12 Correct of 15
All volunteers who prepare tax returns on Level I Puerto Rico topics
Requires Certification in Basic or Advanced

Level II Puerto Rico Tests

Minimum Proficiency
Required 12 Correct of 15
All volunteers who prepare tax returns on Level II Puerto Rico topics
Requires Certification in Basic or Advanced and Level I Puerto Rico Test

Test Contents	Certification
Filing Requirements	Level I
Source of Income	Level I
Standard Deduction	Level I
Additional Child Tax Credit	Level I
Adjustments to Income	Level II
Itemized Deductions	Level II
Social Security Benefits	Level II
Foreign Tax Credit	Level II
Other Taxes	Level II

Resources to Help You Successfully Complete Your Certification

VITA/TCE Puerto Rico Resource Guide

Publication 4696, VITA/TCE Puerto Rico Resource Guide, provides worksheets, charts, credit eligibility rules, information, and TaxSlayer® Pro Online User Guide. Always take Publication 4696 to the VITA/TCE tax preparation site. It is a key reference used during the certification and return preparation processes.

Practice Lab

The Practice Lab is a tool available through Link & Learn Taxes at <https://vita.taxslayerpro.com/IRSTraining> or at www.irs.gov. The Practice Lab is the tax preparation software (TaxSlayer Pro) developed for VITA/TCE volunteers. There will be a Practice Lab link included in each course. Access the Practice Lab with a universal password for all VITA/TCE volunteers, provided by your instructor or the IRS representative for the volunteer program. Next, you will need to enter an email address and create a user name and password. Once you have created your user name and alphanumeric password (at least 15 characters); you can sign in to Practice Lab. The Practice Lab is for training purposes only. When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

2024 Tax Tables, Worksheets, and Blank Tax Forms

Tax tables, worksheets, and blank forms are not included in the VITA/TCE training products. They are available for download from the Internet by going to www.irs.gov.

- Form 1040, *U.S. Individual Income Tax Return*, and Instructions
- Form 1040-SS, *U.S. Self-Employment Tax Return* (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
- Formulario 1040-SS, *Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico)*, and Instructions
- Form 1040-SR, *U.S. Income Tax Return for Seniors*
- Form 1116, *Foreign Tax Credit*
- Schedule 8812, *Credit for Qualifying Children and Other Dependents*
- Publication 575, *Pension and Annuity Income*, which includes the Simplified Method Worksheet
- Publication 915, *Social Security Benefits and Equivalent Railroad Retirement Benefits*, Worksheet 1: Figuring Your Taxable Benefits
- Publication 1321, *Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return*
- Publication 570, *Tax Guide for Individuals With Income From U.S. Territory*

Certification

Certification is required for all volunteers who prepare or review tax returns in the VITA/TCE Program. There is no retest for this course. If you do not pass the test in English, you can complete the Spanish version or vice versa. Please work with your Site Coordinator to determine if you can provide volunteer assistance.

Consolidated Answer Sheet

The preferred method for certification is Link & Learn Taxes. If you are unable to access the test on Link & Learn Taxes, use the consolidated answer sheet to record your test answers. After you have recorded your answers and filled in the information on the Test Answer Sheet, tear the sheet out and give it to your instructor or Site Coordinator for grading.

Volunteer Agreement

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification test with a score of 80% or higher. Volunteers need to sign and date, Form 13615, Volunteer Standards of Conduct Agreement. It provides the information related to the VSC and the level(s) of tax law certification the volunteer has achieved.

Test Answer Sheets Publication 4695

Name _____
Fax _____ Telephone _____

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.

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.

Nombre _____
Fax _____ Teléfono _____

Registre todas sus contestaciones y desprenda la hoja. Su Instructor le dirá a usted donde enviar su Hoja de contestaciones del examen para ser corregida. Asegurese de completar y firmar el Formulario 13615, *Volunteer Standards of Conduct Agreement*.

Aviso de la Ley de Información Confidencial-

La Ley de Información Confidencial del 1974, requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir dicha información, porqué estamos pidiéndola, y cómo será utilizada. También debemos decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, u obligatoria.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.

Estamos pidiendo esta información para asistirnos en comunicarnos con usted concerniente a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer a los otros que coordinan las actividades y el proveer el personal voluntario en la preparación de la declaración de impuestos en los lugares donde se conducen actividades de acercamiento. La información también se puede utilizar para establecer el control eficaz, enviar correspondencia y para reconocer a los voluntarios. Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS no va a poder utilizar su ayuda en estos programas.

Test Answer Sheet Publication 4695			
Question	Answer	Question	Answer
Level I PR		Level II PR	
1.1	2.1		
1.2	2.2		
1.3	2.3		
1.4	2.4		
1.5	2.5		
1.6	2.6		
1.7	2.7		
1.8	2.8		
1.9	2.9		
1.10	2.10		
1.11	2.11		
1.12	2.12		
1.13	2.13		
1.14	2.14		
1.15	2.15		
Total Answers Correct:	_____	Total Answers Correct:	_____
Total Questions:	15	Total Questions:	15
Passing Score:	12 of 15	Passing Score:	12 of 15

Pregunta	Contestación	Question	Contestación
Nivel I PR		Nivel II PR	
1.1	2.1		
1.2	2.2		
1.3	2.3		
1.4	2.4		
1.5	2.5		
1.6	2.6		
1.7	2.7		
1.8	2.8		
1.9	2.9		
1.10	2.10		
1.11	2.11		
1.12	2.12		
1.13	2.13		
1.14	2.14		
1.15	2.15		
Total contestaciones Correctas:	_____	Total contestaciones Correctas:	_____
Preguntas totales:	15	Preguntas totales:	15
Puntuación para aprobar:	12 of 15	Puntuación para aprobar:	12 of 15

Form 13615 Volunteer Standards of Conduct Agreement, page 1

Form **13615**
(October 2024)

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, client facilitators 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 (taxpayer information) 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 identification 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](#), VITA/TCE - Volunteer Standards of Conduct - Ethics Training.

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 in regards 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. Please note: Sponsoring organizations may perform background checks on their volunteers.

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.

Form 13615 Volunteer Standards of Conduct Agreement, page 2

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print)	Volunteer position(s)	<input type="checkbox"/> IRS Employee
--------------------------	-----------------------	---------------------------------------

Home address (street, city, state and ZIP code)

Email address	Daytime telephone	Sponsoring partner name/site name
---------------	-------------------	-----------------------------------

Number of years volunteered (including this year)	Signature (electronic)	Signature (type/print)	Date
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Volunteer Certification Levels (Add the letter "P" for all passing test scores)

Volunteer Standards of Conduct (Required for ALL)	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico	Foreign Students	SPEC OPI
							1		

Optional Tests

Federal Tax Law Update Test Only for Circular 230 Professionals (C230)

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Refer to [Publication 5683](#), VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

Note: The C230 test does not qualify the volunteer to receive Continuing Education (CE) Credits. Advanced certification is necessary to qualify for CE Credits. Refer to [Publication 5362](#), Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.

Professional designation (Attorney, CPA, CTEC, or Enrolled Agent)	Licensing jurisdiction (state)	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date (if provided)
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Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title (printed) (coordinator, sponsoring partner, instructor or IRS contact)	Signature (electronic)	Signature (type/print)	Date
---	------------------------	------------------------	------

OR

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE programs.

Parent/Guardian name (printed)	Signature (electronic)	Signature (type/print)	Date
--------------------------------	------------------------	------------------------	------

OR

For Continuing Education (CE) Credits ONLY

(To be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents, Non-credentialed preparers and CTEC registered preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. **The coordinator, sponsoring partner, or instructor must sign and date this form** and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to [Publication 5362](#), Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or [Publication 5683](#), VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN)	CTEC ID number (if applicable)
-------------------------------------	---	--------------------------------

Address (VITA/TCE Site or teaching location)	Site Identification Number (SIDN)
--	-----------------------------------

Professional Status (check only one box)	<input type="checkbox"/> Enrolled Agent (EA)	<input type="checkbox"/> Certified Public Accountant (CPA)	<input type="checkbox"/> Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
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<input type="checkbox"/> Attorney	<input type="checkbox"/> Certified Financial Planner (CFP)
-----------------------------------	--

<input type="checkbox"/> California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)
--

Certification Level (Check only one box below)	Volunteer Hours (Minimum of 10 volunteer hours required to issue CE Credits)
--	--

<input type="checkbox"/> Advanced	Total hours volunteered (qualifies for 14 CE credits)
-----------------------------------	---

OR

<input type="checkbox"/> Advanced and One or More Specialty Courses	Total hours volunteered (qualifies for 18 CE credits)
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Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's (printed) name and title (coordinator, sponsoring partner, instructor)	Signature (electronic)	Signature (type/print)	Date
--	------------------------	------------------------	------

OR

Catalog Number 38847H www.irs.gov Form **13615** (Rev. 10-2024)

Level I Puerto Rico Test

The first five questions are designed to measure key competencies, including how to figure the allowable portion of standard deductions to U.S. income. They also encourage use of your research tools.

 *Read each scenario carefully and use your reference materials Publication 4696 - VITA/TCE Puerto Rico Resource Guide and Publication 1321 Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return (Form 1040 or Form 1040-SR) to answer the questions. Round all fractions to four decimal places.*

Using your resource materials, answer the following questions:

- 1.1 Lauren was a resident of Puerto Rico during 2024. She is single and under 65 years of age. She works as a U.S. government employee and her salary was \$36,000. She also received income of \$4,000 from a part-time job in Puerto Rico not subject to U.S. tax. Use the worksheet on page 3 in Publication 1321 to calculate the allowable portion of the standard deduction.

What is the allowable portion of the standard deduction that Lauren can claim?

- a. \$11,773
- b. \$13,140
- c. \$16,550
- d. \$20,800

- 1.2 German and Elena were residents of Puerto Rico in 2024. They are both over 65 years old and file a joint return. German is retired from the U.S. Postal Service and Elena is retired from the U.S. Veterans Affairs. Their taxable pensions were \$29,000 and \$42,000, respectively.

What is German and Elena's standard deduction?

- a. \$21,900
- b. \$29,200
- c. \$32,300
- d. \$35,100

- 1.3 Marco is 40 years old, qualifies to file Head of Household, and a resident of Puerto Rico during 2024. He informed you that he received the following sources of income: \$12,500 for a job he performed in the state of Florida; \$23,200 received from the federal government for services performed in Puerto Rico. He also received \$6,300 from a part-time job in Puerto Rico that is exempt from federal income tax. Use the worksheet on page 3 in Publication 1321 to calculate the allowable portion of the standard deduction.

What is the allowable portion of Marco's standard deduction?

- a. \$14,600
- b. \$15,700
- c. \$18,615
- d. \$21,900

- 1.4 Karina is a bona fide resident of Puerto Rico, who received Social Security benefits and pension income from the University of Puerto Rico. Does Karina have U.S. source income?
- Yes, she has U.S. source income.
 - No, she does not have U.S. source income.
- 1.5 Angel is single and received unemployment benefits from the Puerto Rico Department of Labor reported on a Form 1099-G. What is the factor determining source of income for unemployment?
- Residence of the payee
 - The location of the payer
 - Unemployment compensation is generally considered sourced where the taxpayer performed the underlying services
 - None of the above

Level I PR Test – Scenario 1: Isabel Acosta

Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form 499R-2/W-2PR, Puerto Rico Withholding Statement

Interview Notes

- Isabel Acosta is employed as an executive secretary.
- Isabel is divorced with two children. Cecilia is 7 years old and Lucas is 16 years old.
- Isabel paid all the cost of keeping up the home and more than half the support for her children.
- Social Security numbers: Isabel Acosta 133-00-XXXX, Cecilia Valentin, daughter, 599-00-XXXX and Lucas Valentin, son, 598-00-XXXX.
- If she is entitled to a refund, Isabel would like to receive it via direct deposit.
- Isabel has a checking account from Any Town Credit Union Account Number: 54321 Routing Number: 123456789
- Isabel has an Identity Protection Personal Identification Number (IP PIN): 987654.



Form 13614 – C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or TIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name (pronouns, optional) ISABEL	M.I.	Last name ACOSTA	M.I.	Last name Spouse's first name (pronouns, optional)
---	------	---------------------	------	---

Mailing address COND FORTALEZA	Apartment # 205	City SAN JUAN	State PR	ZIP code 00901
Telephone number YOUR PHONE NUMBER	Email address YOUR PHONE EMAIL	Did you live or work in two or more states in 2024		
Check if you or your spouse were in 2024:		<input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No		

A U.S. citizen	<input checked="" type="checkbox"/> You	Legally blind	<input type="checkbox"/> You	<input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	Issued an identity protection PIN	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse <input type="checkbox"/> No
	<input type="checkbox"/> Other	Do you own or hold any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No

If due a refund, would you like your refund	<input type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail	<input type="checkbox"/> Bank account	<input type="checkbox"/> Spouse
	<input type="checkbox"/> Split refund between accounts	<input type="checkbox"/> Other	<input type="checkbox"/> Set up installment agreement	<input type="checkbox"/> Spouse
Would you like to receive written communications from the IRS in a language other than English	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Direct debit	<input type="checkbox"/> Spouse
What language	SPANISH		<input type="checkbox"/> Mail payment to IRS	<input type="checkbox"/> Spouse

As of December 31, 2024, what was your marital status	<input type="checkbox"/> Married	Would you like information on how to vote and/or how to register to vote	<input type="checkbox"/> Yes	<input type="checkbox"/> Spouse
	<input type="checkbox"/> Separated	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> Spouse
Date of final decree	05/20/2022	Date of separate maintenance decree	<input type="checkbox"/> Yes	<input type="checkbox"/> Spouse
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)		Year of spouse's death		

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	Answer Yes or No (Y/N)			<input type="checkbox"/> Yes
	<input type="checkbox"/> Never Married	<input type="checkbox"/> Married	<input type="checkbox"/> Separated	<input type="checkbox"/> Yes
	<input type="checkbox"/> Divorced	<input type="checkbox"/> Widowed		<input type="checkbox"/> Yes

To be completed by certified volunteer (Refer to Pub 4012 Tab C)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	A U.S. Citizen	Resident of U.S., Canada or Mexico
		Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Full-time student
CECILIA VALENTIN	05/15/2017	DAUGHTER	12	Totally and permanently disabled
LUCAS VALENTIN	02/12/2008	SON	12	Qualifying child dependent
				Qualifying relative dependent
				Provides tax benefits (HOH, EITC, CTC, etc.)

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:	Income to be included (To be completed by certified volunteer)		Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s	Number of forms _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)		
<input type="checkbox"/> (B) Disability benefits	Number of forms _____		
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099		
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	Number of forms _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Did you itemize last year	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV	Number of forms _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B	Number of forms _____	(include
Did you report a loss on last year's return	<input type="checkbox"/> Yes	<input type="checkbox"/> No	brokerage statement) <input type="checkbox"/> Capital Loss carryover
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony	Amount \$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Excluded from income		
<input type="checkbox"/> (M) Income from renting out your house or a room in your house	<input type="checkbox"/> (M) Rental income		
If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle			
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)		
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)		
<input type="checkbox"/> Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC Number _____
			<input type="checkbox"/> 1099-K Number _____
			<input type="checkbox"/> Other income reported elsewhere _____
			<input type="checkbox"/> Schedule C expenses
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

		Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
Paid any of the following expenses in 2024:			
<input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions		<input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024:			
<input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)		Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024:			
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> Have a loss related to a declared federal disaster area		<input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
<input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	
<input type="checkbox"/> Additional information you think we should know		<input type="checkbox"/> Additional information for accurate tax preparation	

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Form 13614-C (Rev. 10-2024)

www.irs.gov

Catalog Number 52121E

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer	
2. Would you say you read a newspaper in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer	
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer			
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer			
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)	6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)					
<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)	<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)					
<input type="checkbox"/> Asian (provide details below)	<input type="checkbox"/> Asian (provide details below)					
<input type="checkbox"/> Chinese	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino		
<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<input type="checkbox"/> Japanese	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<input type="checkbox"/> Japanese	
Enter, for example, Pakistani, Hmong, Afghan, etc.						
<input type="checkbox"/> Black or African American (provide details below)	<input type="checkbox"/> Black or African American (provide details below)					
<input type="checkbox"/> African American	<input type="checkbox"/> Jamaican	<input type="checkbox"/> Haitian	<input type="checkbox"/> African American	<input type="checkbox"/> Jamaican	<input type="checkbox"/> Haitian	
<input type="checkbox"/> Nigerian	<input type="checkbox"/> Ethiopian	<input type="checkbox"/> Somali	<input type="checkbox"/> Nigerian	<input type="checkbox"/> Ethiopian	<input type="checkbox"/> Somali	
Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.						
<input type="checkbox"/> Hispanic or Latino (provide details below)	<input type="checkbox"/> Hispanic or Latino (provide details below)					
<input type="checkbox"/> Mexican	<input type="checkbox"/> Puerto Rican	<input type="checkbox"/> Salvadoran	<input type="checkbox"/> Puerto Rican	<input type="checkbox"/> Salvadoran		
<input type="checkbox"/> Cuban	<input type="checkbox"/> Dominican	<input type="checkbox"/> Guatemalan	<input type="checkbox"/> Cuban	<input type="checkbox"/> Dominican	<input type="checkbox"/> Guatemalan	
Enter, for example, Colombian, Honduran, Spaniard, etc.						
<input type="checkbox"/> Middle Eastern or North African (provide details below)	<input type="checkbox"/> Middle Eastern or North African (provide details below)					
<input type="checkbox"/> Lebanese	<input type="checkbox"/> Iranian	<input type="checkbox"/> Egyptian	<input type="checkbox"/> Iranian	<input type="checkbox"/> Egyptian		
<input type="checkbox"/> Syrian	<input type="checkbox"/> Iraqi	<input type="checkbox"/> Israeli	<input type="checkbox"/> Syrian	<input type="checkbox"/> Iraqi	<input type="checkbox"/> Israeli	
Enter, for example, Moroccan, Yemeni, Kurdish, etc.						
<input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)	<input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)					
<input type="checkbox"/> Native Hawaiian	<input type="checkbox"/> Samoan	<input type="checkbox"/> Chamorro	<input type="checkbox"/> Native Hawaiian	<input type="checkbox"/> Samoan	<input type="checkbox"/> Chamorro	
<input type="checkbox"/> Tongan	<input type="checkbox"/> Fijian	<input type="checkbox"/> Marshallese	<input type="checkbox"/> Tongan	<input type="checkbox"/> Fijian	<input type="checkbox"/> Marshallese	
Enter, for example, Chuukese, Palauan, Tahitian, etc.						
<input type="checkbox"/> White (provide details below)	<input type="checkbox"/> White (provide details below)					
<input type="checkbox"/> English	<input type="checkbox"/> German	<input type="checkbox"/> Irish	<input type="checkbox"/> English	<input type="checkbox"/> German	<input type="checkbox"/> Irish	
<input type="checkbox"/> Italian	<input type="checkbox"/> Polish	<input type="checkbox"/> Scottish	<input type="checkbox"/> Italian	<input type="checkbox"/> Polish	<input type="checkbox"/> Scottish	
Enter, for example, French, Swedish, Norwegian, etc.						

Form 499R-2/W-2PR COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

Formulario
Form 499R-2/W-2PR
Rev. 05.24



GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY

222

COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name ISABEL	3. Núm. Seguro Social Social Security No. 133-00-XXXX
Apellido(s) - Last Name(s) ACOSTA	4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 66-200XXXX
Dirección Postal del Empleado - Employee's Mailing Address 205 COND FORTALEZA SAN JUAN PR 00901	5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage
Fecha de Nacimiento: Día _____ Mes _____ Año _____ Date of Birth: Day _____ Month _____ Year _____	6. Donativos Charitable Contributions
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926	Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for: A- <input type="checkbox"/> Médico cualificado (Ver instrucciones) Qualified physician (See instructions) B- <input type="checkbox"/> Servicios domésticos Domestic services C- <input type="checkbox"/> Trabajo agrícola Agricultural labor D- <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order E- <input type="checkbox"/> Profesionales de la salud (Ver instrucciones) Health professionals (See instructions) F- <input type="checkbox"/> Empleo directo (Ver instrucciones) Direct employment (See instructions) (i) Horas trabajadas Hours worked _____ (ii) EIN _____ G- <input type="checkbox"/> Otros - Others: _____
Número de Teléfono del Patrono Employer's Telephone Number	Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code _____
Correo Electrónico del Patrono Employer's E-mail	16. _____ Código/Code _____
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____	17. _____ Código/Code _____
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	18. _____ Código/Code _____
Número Control - Control Number	19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program
Fecha de radicación: 31 de enero Filing date: January 31	20. Total Sueldos Seguro Social Social Security Wages \$ 45,000.00
Year: 2024	21. Seguro Social Retenido Social Security Tax Withheld \$ 2,914.00

Level I PPR Test – Scenario 1 Test Questions

Based on the information provided by Isabel Acosta, complete Form 1040-SS or Form 1040-SS (SP) and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 1.6 What is the amount of the Additional Child Tax credit on line 19, Part II, in Form 1040-SS (SP)?
 - a. \$0
 - b. \$3,000
 - c. \$3,400
 - d. \$3,596
- 1.7 What filing status can Isabel use?
 - a. Head of Household
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Qualifying surviving spouse
- 1.8 Isabel can file Form 1040-SS (SP) or Form 1040-SS to claim the Additional Child Tax credit.
 - a. True
 - b. False
- 1.9 The IRS issues an Identity Protection Personal Identification Number (IP PIN) to protect and confirm taxpayer identity when submitting a tax return. Should the IP PIN be included on the Form 1040SS or Form 1040-SS (SP)?
 - a. Yes
 - b. No
- 1.10 Isabel can claim up to \$1,700 per child or the Social Security and Medicare taxes withheld from her wages, whichever is lower.
 - a. True
 - b. False

Level I PR Test – Scenario 2 Luis Abreu and Astrid Sevilla

Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form 499R-2/W-2PR, *Puerto Rico Withholding Statement*

Interview Notes

- Luis Abreu and Astrid Sevilla are married and bona fide residents of Puerto Rico.
- Luis Abreu and Astrid Sevilla SSNs are 581-00-XXXX and 582-00-XXXX respectively.
- Astrid is a housewife who did not receive income during the year.
- Luis is an accountant for the Puerto Rico Tourism Company; his wages for this year were \$53,000.
- His contributions for the Social Security and Medicare were \$3,286 and \$768.50, respectively.
- They have two children under 17 and an older child Henry, who is permanently and totally disabled.
- Luis and Astrid would like a direct deposit to their checking account 57892; routing number 02190XXXX with Boricua Bank.

Name	Date of Birth	Relationship	Social Security Number
Edward Abreu	3-12-2017	Son	583-00-XXXX
Maria Abreu	3-12-2017	Daughter	584-00-XXXX
Henry Abreu	6-01-2005	Son	586-00-XXXX

Form 13614 – C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

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

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

Your first name (pronouns, optional)		M.I.	Last name	Your date of birth	Your job		
LUIS			ABREU	02/14/1986	ACCOUNTANT		
Spouse's first name (pronouns, optional)		M.I.	Last name	Spouse's date of birth	Spouse's job		
ASTRID			SEVILLA	09/02/1986	HOUSEWIFE		
Mailing address		Apt #		City	State		
1763 EUGENIO MARIA DE HOSTOS ST				MAYAGUEZ	PR	ZIP code	
Telephone number		Email address		Did you live or work in two or more states in 2024			
YOUR PHONE NUMBER		YOUR EMAIL		<input type="checkbox"/> Yes	<input type="checkbox"/> No		
Check if you or your spouse were in 2024:							
A U.S. citizen <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No In the U.S. on a visa <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No A full-time student <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No							
If due a refund , would you like your refund <input type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Bank account <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other <input type="checkbox"/> Set up installment agreement							
If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Direct debit <input type="checkbox"/> Mail payment to IRS							
Would you like to receive written communications from the IRS in a language other than English <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What language SPANISH							
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Did you live with your spouse during any part of the last six months of 2024							
<input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____							
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)? List the names below of everyone who lived with you last year (except your spouse). AND anyone you supported but did not live with you last year.							
Answer Yes or No (Y/N) To be completed by certified volunteer (Refer to Pub 4012 Tab C)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Totally and permanently disabled
EDWARD ABREU	03/12/2017	SON	12	S	Y	Y	N
MARIA ABREU	03/12/2017	DAUGHTER	12	S	Y	Y	N
HENRY ABREU	06/01/2005	SON	12	S	Y	Y	Y

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation		Income to be included (To be completed by certified volunteer)	Notes/Comments
Received money from any of the following in 2024:			
(B) Wages as a part-time or full-time employee How many jobs _____		<input type="checkbox"/> (B) W-2s Number of forms _____	
(B/A) Tips <input type="checkbox"/>		<input type="checkbox"/> (B/A) Tips (basic when reported on W2) <input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)	
(B/A) Retirement account, pension or annuity proceeds <input type="checkbox"/>		<input type="checkbox"/> Number of forms	
(B) Disability benefits <input type="checkbox"/>		<input type="checkbox"/> (B) SSA-1099, RRB-1099	
(B) Social Security or Railroad Retirement Benefits <input type="checkbox"/>		<input type="checkbox"/> (B) 1099-G Number of forms	
(B) Unemployment benefits <input type="checkbox"/>		<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Did you itemize last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
(B) Refund of state or local income tax <input type="checkbox"/>		<input type="checkbox"/> (B) 1099-INT/DIV Number of forms	
(B) Interest or dividends (bank account, bonds, etc.) <input type="checkbox"/>		<input type="checkbox"/> (A) 1099-B Number of forms (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
(A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> (B) Alimony Amount \$ _____ <input type="checkbox"/> Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
(B) Alimony <input type="checkbox"/>		<input type="checkbox"/> (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	
(M) Income from renting personal property such as a vehicle <input type="checkbox"/>		<input type="checkbox"/> Farm activity <input type="checkbox"/> Gambling winnings, including lottery	
Farm activity <input type="checkbox"/>		<input type="checkbox"/> Farm income (out of scope) <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
Gambling winnings, including lottery <input type="checkbox"/>		<input type="checkbox"/> (A) Schedule C Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 1099-MISC Number _____ <input type="checkbox"/> 1099-K Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	
Payments for contract or self-employment work <input type="checkbox"/>		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., payments, jury duty, awards, virtual currency, royalties, union strike benefits) <input type="checkbox"/>	

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
Paid any of the following expenses in 2024:		
□ (A) Mortgage Interest	<input type="checkbox"/> (B) Taxable state/local income taxes	
□ (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
□ (A) Medical, Dental, Prescription Expenses		
□ (B) Charitable contributions		
Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
□ (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
□ (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
□ (B/A) Contributions to a retirement account	<input type="checkbox"/> (A) IRA, 401(k), etc. deduction	
□ Repayments to a qualified retirement plan	<input type="checkbox"/> (B) Saver's credit	
□ (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction	
□ (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Adjustment to income	
Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
□ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> Taxable scholarship income <input type="checkbox"/> 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
□ (A) Sell a home	<input type="checkbox"/> Sale of home (1099-S)	
□ (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions	<input type="checkbox"/> HSA distributions
□ (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
□ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
□ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
□ Have a loss related to a declared federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
□ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
□ Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
□ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year _____	
□ Additional information you think we should know	<input type="checkbox"/> Last year's return available <input type="checkbox"/> Additional information for accurate tax preparation	

Form 13614 – C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

1.	Would you say you can carry on a conversation in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2.	Would you say you read a newspaper in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3.	Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
4.	Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
5.	What is your race and/or ethnicity (select all that apply and enter additional detail/s in the spaces below)					
<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)						
<input type="checkbox"/> Asian (provide details below)						
<input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese						
<i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i>						
<input type="checkbox"/> Black or African American (provide details below)						
<input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian						
<i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i>						
<input type="checkbox"/> Hispanic or Latino (provide details below)						
<input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Dominican						
<input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan						
<i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i>						
<input type="checkbox"/> Middle Eastern or North African (provide details below)						
<input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian						
<input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli						
<i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i>						
<input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)						
<input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro						
<input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese						
<i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i>						
<input type="checkbox"/> White (provide details below)						
<input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish						
<input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish						
<i>Enter, for example, French, Swedish, Norwegian, etc.</i>						

Form 499R-2/W-2PR Comprobante De Retención - Withholding Statement, Luis Abreu

Formulario Form 499R-2/W-2PR Rev. 05.24		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY	
COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT			
222 1. Nombre - First Name LUIS Apellido(s) - Last Name(s) ABREU Dirección Postal del Empleado - Employee's Mailing Address 1763 EUGENIO MARIA DE HOSTOS ST MAYAGUEZ PR 00682		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION 7. Sueldos - Wages \$ 49,290.00 8. Comisiones - Commissions 9. Concesiones - Allowances 10. Propinas - Tips 11. Total = 7 + 8 + 9 + 10 \$ 49,290.00 12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 13. Cont. Retenida - Tax Withheld \$ 2,800.00 14. Fondo de Retiro Gubernamental Governmental Retirement Fund 15. Aportaciones a Planes Calificados Contributions to CODA PLANS \$ 3,710.00 Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 16. _____ Código/Code 17. _____ Código/Code 18. _____ 19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program	
Fecha de Nacimiento: Día _____ Mes _____ Año _____ Date of Birth: Day _____ Month _____ Year _____		INFORMACIÓN PARA EL SEGURO SOCIAL - SOCIAL SECURITY INFORMATION 20. Total Sueldos Seguro Social Social Security Wages \$ 53,000.00 21. Seguro Social Retenido Social Security Tax Withheld \$ 3,286.00 22. Total Sueldos y Pro. Medicare Medicare Wages and Tips \$ 53,000.00 23. Contrib. Medicare Retenida Medicare Tax Withheld \$ 768.50 24. Propinas Seguro Social Social Security Tips 25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address TURISMO DE PUERTO RICO AVENIDA LAS MARIAS AA 100 MAYAGUEZ PR 00680 Número de Teléfono del Patrono Employer's Telephone Number Correo Electrónico del Patrono Employer's E-mail		Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for: A- <input type="checkbox"/> Médico cualificado (Ver instrucciones) Qualified physician (See instructions) B- <input type="checkbox"/> Servicios domésticos Domestic services C- <input type="checkbox"/> Trabajo agrícola Agricultural labor D- <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order E- <input type="checkbox"/> Profesionales de la salud (Ver instrucciones) Health professionals (See instructions) F- <input type="checkbox"/> Empleo directo (Ver instrucciones) Direct employment (See instructions) (i) Horas trabajadas Hours worked _____ (ii) EIN _____ G- <input type="checkbox"/> Otros - Others: _____	
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____			
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number			
Número Control - Control Number			
Fecha de radicación: 31 de enero Filing date: January 31		Año: 2024	

Level I PR Test – Scenario 2 Test Questions

Based on the information provided by Luis Abreu and Astrid Sevilla, complete Form 1040-SS or Form 1040-SS (SP) and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444.



If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 1.11 What filing status can Luis Abreu and Astrid Sevilla claim on their return?
 - a. Single
 - b. Married Filing Jointly
 - c. Head of Household
 - d. None of the above

- 1.12 How many dependents are eligible for the Additional Child Tax Credit (ACTC)?
 - a. 0
 - b. 1
 - c. 2
 - d. 3

- 1.13 How much is the Additional Child Tax Credit that Luis and Astrid are entitled to receive?
 - a. \$0
 - b. \$3,200
 - c. \$3,400
 - d. \$4,055

- 1.14 The modified adjusted gross income for Luis and Astrid is within the income limit to claim the Additional Child Tax Credit.
 - a. True
 - b. False

- 1.15 Which form should be completed by Luis and Astrid to claim the Additional Child Tax Credit?
 - a. Form 1040NR and Schedule 8812
 - b. Form 1040 SS and Schedule 8812
 - c. Form 1040 SS (SP) or Form 1040-SS
 - d. Any of the above.

Level II Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of itemized deductions to U.S. income; calculating foreign tax credit; and determining the taxable portion of Social Security benefits.



Read each scenario carefully and use your reference materials Publication 4696 VITA/TCE Puerto Rico Resource Guide and Publication 1321 Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return) to answer the questions. Round all fractions to four decimal places.

- 2.1 Adan and Eva are both under age 65 and bona fide residents of Puerto Rico who file a joint return. Adan had received salary of \$30,000 from his Puerto Rico sources. Eva works for the federal government and her salary was \$45,000. Before calculating the allowable portion, they had the following eligible itemized deductions:
- Home mortgage interest: \$6,000
 - Real estate taxes: \$400
 - Charitable contributions: \$700
- What is the amount of calculated allowable itemized deductions that can be claimed?
- a. \$4,260
 - b. \$7,100
 - c. \$27,700
 - d. \$29,200
- 2.2 Calculate the allowable standard deduction for Adan and Eva (see exercise 2.1 above). Based on these calculations, the allowable standard deduction is higher than the allowable itemized deductions.
- a. True
 - b. False
- 2.3 Franklin is a single taxpayer, 63 years old, and a bona fide resident of Puerto Rico with no dependents. Franklin received a Form SSA-1099, Social Security benefits, showing \$31,000 in box 3. He did not receive any other income. Use Publication 4696 Social Security Benefits section as your reference materials. Is any part of his Social Security benefits subject to U.S. income tax?
- a. Yes
 - b. No
- 2.4 In 2024, Alex, 85 years old, resident of Puerto Rico, received \$36,000 from his U.S. Civil Service pension. The benefits of this pension are attributed to a 25-year career with the federal government, in Puerto Rico.

Alex can claim a Foreign Tax Credit on Form 1040 for the income taxes paid to Puerto Rico.

- a. True
- b. False

- 2.5 Santiago is single, 70 years old and received Form SSA-1099 for 2024, which shows benefits of \$21,000 in box 5. He also received the following income during the year:
- Taxable pension from the University of Puerto Rico of \$37,000
 - Salary of \$5,000 from a company in Puerto Rico
 - Taxable IRA distribution of \$4,000 from a bank in Puerto Rico

Using Publication 915, Worksheet 1 and VITA/TCE Practice Lab <https://vita.taxslayerpro.com/>, what amount of his Social Security benefit is taxable to the United States?

- a. \$0
- b. \$10,500
- c. \$17,850
- d. \$21,000

Level II PR Test – Scenario 1: Andrea Gracia

Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form CSA 1099-R
- Form SSA-1099

Interview Notes

- Andrea Gracia is 70 and was born on January 2, 1954.
- Andrea's SSN is 123-00-XXXX and her grandson Lucas Cruz's SSN is 124-00-XXXX.
- Her grandson, Lucas, was born on July 23, 2008, has lived with her for the last three years and qualifies her to file as Head of Household.
- Andrea pays the total cost of keeping up a home for herself and her grandson.
- She does not want to contribute to the presidential election campaign.
- If a refund or balance is due, Andrea would like a direct deposit to or direct debit from her checking account 67890; routing number 021904512 with Coqui Credit Union.
- Her address and SSN are correct and were validated during the interview.
- Andrea is retired from the Civil Service Retirement System. She has a single life annuity and began receiving retirement benefits on January 5, 2010. The pension is attributed to | services performed in New York. Andrea moved to Puerto Rico in 2010.
- Andrea receives Social Security benefits.
- According to the Simplified Method, Andrea can recover \$2,667 of the cost of her pension tax free annually.



Form 13614 – C Intake/Interview & Quality Review Sheet

13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or TIN letters for all persons on your tax return
- Picture ID (such as valid 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

Your first name (pronouns, optional) ANDREA	M.I. GRACIA	Last name Spouse's first name (pronouns, optional)	01/02/1994 Spouse's date of birth	Your date of birth RETIRED	Your job Spouse's job		
Mailing address 1234 SAN JORGE ST		Email address YOUR EMAIL	Apt #	City SAN JUAN	State PR	ZIP code 00902	
Telephone number YOUR PHONE NUMBER				Did you live or work in two or more states in 2024			
Check if you or your spouse were in 2024: A U.S. citizen In the U.S. on a visa A full-time student		<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No		<input type="checkbox"/> Legally blind <input type="checkbox"/> Totally and permanently disabled <input type="checkbox"/> Issued an identity protection PIN <input type="checkbox"/> Do you own or hold any digital assets		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> You <input type="checkbox"/> Spouse	
If due a refund , would you like your refund		<input checked="" type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other		<input type="checkbox"/> Check by mail <input type="checkbox"/> Set up installment agreement		If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement	
Would you like to receive written communications from the IRS in a language other than English		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> What language		Would you like information on how to vote and/or how to register to vote		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Mail payment to IRS	
As of December 31, 2024, what was your marital status		<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated		<input type="checkbox"/> Married <input type="checkbox"/> Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Divorced <input type="checkbox"/> Date of final decree <input type="checkbox"/> Date of separate maintenance decree		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Widowed <input type="checkbox"/> Year of spouse's death	
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)				Answer Yes or No (Y/N)		To be completed by certified volunteer <small>(Refer to Pub 4012 Tab C)</small>	
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Provides tax benefits (HOH, EITC, CTC, etc.)
LUCAS CRUZ	07/23/2008	GRANDSON	12	S	Y	Y	N

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee	<input type="checkbox"/> (B) W-2s	Number of forms _____
How many jobs _____		
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)	Number of forms _____
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)	Number of forms _____
<input type="checkbox"/> (B) Disability benefits		
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	Number of forms _____
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	Number of forms _____
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Did you itemize last year	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____ <input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV	Number of forms _____
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B	Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) Alimony Excluded from income _____	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No _____
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Amount \$ _____	
<input type="checkbox"/> (M) Income from renting out your house or a room in your house	<input type="checkbox"/> (M) Rental income	
If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)	
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
<input type="checkbox"/> Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-K Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	Number _____ Number _____ Number _____
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

Page 3

Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)		Notes/Comments
<input type="checkbox"/>	(A) Mortgage interest	<input type="checkbox"/>	(B) Taxable state/local income taxes	
<input type="checkbox"/>	(A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/>	(B) Standard deduction	<input type="checkbox"/> (A) Itemized deduction
<input checked="" type="checkbox"/>	(A) Medical, Dental, Prescription Expenses			
<input type="checkbox"/>	(B) Charitable contributions			
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)		Notes/Comments
<input type="checkbox"/>	(B) Student loan interest	<input type="checkbox"/>	(B) 1098-E	
<input type="checkbox"/>	(B) Child and dependent care	<input type="checkbox"/>	(B) Child and dependent care credit	
<input type="checkbox"/>	(B/A) Contributions to a retirement account	<input type="checkbox"/>	(A) IRA, 401(K), etc. deduction	
<input type="checkbox"/>	Repayments to a qualified retirement plan	<input type="checkbox"/>	(B) Saver's credit	
<input type="checkbox"/>	(B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/>	(B) Educator expenses deduction	
<input type="checkbox"/>	(B) Alimony payments (do not include child support)	<input type="checkbox"/>	(B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Adjustment to income			
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)		Notes/Comments
<input type="checkbox"/>	(B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/>	(B) Taxable scholarship income	
<input type="checkbox"/>		<input type="checkbox"/>	(B) 1098-T (itemized statement from school, invoice, etc.)	
<input type="checkbox"/>		<input type="checkbox"/>	(B) Education credit or tuition and fees deduction	
<input type="checkbox"/>	(A) Sell a home	<input type="checkbox"/>	(A) Sale of home (1099-S)	
<input type="checkbox"/>	(A) Have a health savings account (HSA)	<input type="checkbox"/>	HSA contributions	<input type="checkbox"/> HSA distributions
<input type="checkbox"/>	(A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/>	(A) 1095-A	
<input type="checkbox"/>	(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/>	(B) Energy efficient home improvement credit	
<input type="checkbox"/>	(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/>	(A) 1099-C	
<input type="checkbox"/>	Have a loss related to a declared federal disaster area	<input type="checkbox"/>	(A) 1099-A	<input type="checkbox"/> Disaster relief impacts return
<input type="checkbox"/>		<input type="checkbox"/>	Year disallowed	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Reason
<input type="checkbox"/>	(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/>		
<input type="checkbox"/>	Receive any letter or bill from the IRS	<input type="checkbox"/>	Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/>	(B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/>	Estimated tax payments	<input type="checkbox"/> Last year's refund applied to this year _____
<input type="checkbox"/>		<input type="checkbox"/>	Last year's return available	<input type="checkbox"/>
<input type="checkbox"/>	Additional information you think we should know	<input type="checkbox"/>	Additional information for accurate tax preparation	

Form 13614 – C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

<p>1. Would you say you can carry on a conversation in English <input checked="" type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>2. Would you say you read a newspaper in English <input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>3. Do you or any member of your household have a disability <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>4. Are you or your spouse a Veteran from the U.S. Armed Forces <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)</p> <p><input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec Maya, etc.)</p> <p><input type="checkbox"/> Asian (provide details below) <table border="0" style="margin-left: 20px;"> <tr> <td><input type="checkbox"/> Chinese</td> <td><input type="checkbox"/> Asian Indian</td> <td><input type="checkbox"/> Filipino</td> <td><input type="checkbox"/> Asian Indian</td> <td><input type="checkbox"/> Filipino</td> </tr> <tr> <td><input type="checkbox"/> Vietnamese</td> <td><input type="checkbox"/> Korean</td> <td><input type="checkbox"/> Japanese</td> <td><input type="checkbox"/> Vietnamese</td> <td><input type="checkbox"/> Korean</td> </tr> </table> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> </p>	<input type="checkbox"/> Chinese	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<input type="checkbox"/> Japanese	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<p>6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)</p> <p><input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec Maya, etc.)</p> <p><input type="checkbox"/> Asian (provide details below) <table border="0" style="margin-left: 20px;"> <tr> <td><input type="checkbox"/> Chinese</td> <td><input type="checkbox"/> Asian Indian</td> <td><input type="checkbox"/> Filipino</td> <td><input type="checkbox"/> Asian Indian</td> <td><input type="checkbox"/> Filipino</td> </tr> <tr> <td><input type="checkbox"/> Vietnamese</td> <td><input type="checkbox"/> Korean</td> <td><input type="checkbox"/> Japanese</td> <td><input type="checkbox"/> Vietnamese</td> <td><input type="checkbox"/> Korean</td> </tr> </table> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> </p>	<input type="checkbox"/> Chinese	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<input type="checkbox"/> Japanese	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean
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<p><input type="checkbox"/> Black or African American (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Jamaican</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Ethiopian</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p>	<p><input type="checkbox"/> Black or African American (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Jamaican</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Ethiopian</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p>																				
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<p><input type="checkbox"/> Middle Eastern or North African (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Iranian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <input type="checkbox"/> Iraqi</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p>	<p><input type="checkbox"/> Middle Eastern or North African (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Iranian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <input type="checkbox"/> Iraqi</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p>																				
<p><input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Samoan</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <input type="checkbox"/> Chamorro</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p>	<p><input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Samoan</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <input type="checkbox"/> Chamorro</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p>																				
<p><input type="checkbox"/> White (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> German</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <input type="checkbox"/> Polish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>	<p><input type="checkbox"/> White (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> German</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <input type="checkbox"/> Polish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>																				

Form 1099 R – Statement of Annuity Paid

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return 2024	<small>OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.</small>															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">PAYER's Federal Identification</td> <td style="width: 33%;">Recipient's ID No. (Annuitant)</td> <td style="width: 34%;">Account number (Retirement Claim No.)</td> </tr> <tr> <td>41-007XXXX</td> <td>123-00-XXXX</td> <td>1048701</td> </tr> <tr> <td colspan="3">5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$1,399.00</td> </tr> <tr> <td colspan="3">7. Distribution Code(s) 7-NONDISABILITY</td> </tr> <tr> <td colspan="3">9b. Total Employee Contributions \$68,900.00</td> </tr> </table> <p style="margin-left: 150px;">PAID TO →</p> <p style="margin-left: 150px;">ANDREA GRACIA 1234 SAN JORGE ST. SAN JUAN, PR 00902</p>		PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)	41-007XXXX	123-00-XXXX	1048701	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$1,399.00			7. Distribution Code(s) 7-NONDISABILITY			9b. Total Employee Contributions \$68,900.00			Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service
PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)															
41-007XXXX	123-00-XXXX	1048701															
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9b. Total Employee Contributions \$68,900.00																	
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. Gross distribution</td> <td style="width: 50%; text-align: right;">\$34,500.00</td> </tr> <tr> <td>2. Taxable amount</td> <td style="text-align: right;">UNKNOWN</td> </tr> <tr> <td colspan="2">4. Federal Income Tax Withheld</td> </tr> <tr> <td colspan="2" style="text-align: right;">\$2,100.00</td> </tr> <tr> <td>State 1</td> <td>10. State Income Tax Withheld</td> </tr> <tr> <td>State 2</td> <td>1. State Income Tax Withheld</td> </tr> </table>	1. Gross distribution	\$34,500.00	2. Taxable amount	UNKNOWN	4. Federal Income Tax Withheld		\$2,100.00		State 1	10. State Income Tax Withheld	State 2	1. State Income Tax Withheld			
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State 1	10. State Income Tax Withheld																
State 2	1. State Income Tax Withheld																

Form SSA-1099 – Social Security Benefit Statement

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2024 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name ANDREA GRACIA	Box 2. Beneficiary's Social Security Number 123-00-XXXX	Box 3. Benefits Paid in 2024 \$16,200.00
Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2024 (Box 3 minus Box 4) \$16,200.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$14,104.00 Medicare Part B premiums: \$2,096.00 Benefits for 2024: \$16,200.00	DESCRIPTION OF AMOUNT IN BOX 4	
	Box 6. Voluntary Federal Income Tax Withholding \$600.00	
	Box 7. Address 1234 SAN JORGE ST. SAN JUAN, PR 00902	
	Box 8. Claim Number (Use this number if you need to contact SSA.)	
DO NOT RETURN THIS FORM TO SSA OR IRS		

Level II PR Test – Scenario 1 Test Questions

Please complete Form 1040, Publication 915, Worksheet 1, and the child tax worksheet to answer the following questions. You are a volunteer at site S21014444.



If you are using the Link & Learn Taxes Practice Lab (highly recommended), when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 2.6 After considering the cost recovery of tax free amount; what is the taxable portion of Andrea's pension?
 - a. \$0
 - b. \$15,000
 - c. \$31,833
 - d. \$34,500
- 2.7 Can Andrea claim a foreign tax credit for the taxes paid to Puerto Rico on her pension attributed to services she performed in New York?
 - a. Yes
 - b. No
- 2.8 What is the amount of Andrea's standard deduction?
 - a. \$5,050
 - b. \$14,600
 - c. \$16,650
 - d. \$23,850
- 2.9 Andrea can claim the Child Tax Credit.
 - a. Yes
 - b. No
- 2.10 The taxable amount of Andrea's Social Security benefit (from the Publication\ 915 worksheet) is \$9,543.
 - a. Yes
 - b. No

Level II PR Test – Scenario 2: David Lorenzo and Aixa Martin

Taxpayer Documents

- Completed Intake/Interview & Quality Review Sheet
- Forms W-2 for David Lorenzo and Aixa Martin

Interview Notes

- David Lorenzo and Aixa Martin are married, filing a joint return, and have two dependent children under the age of 17.
- Aixa's mother, Sofia Martin, lives with them. She is permanently and totally disabled. Sofia received Social Security benefits that are not taxable and were not used for her support.
- The children qualify for claiming both the non refundable and refundable child tax credit.
- The Social Security number for David is 134-00-XXXX (date of birth: 09/23/1982) and for Aixa is 135-00-XXXX (date of birth: 01/25/1980).
- They have a daughter, Crystal (date of birth: 05/13/2013; SSN: 136-00-XXXX), and a son, Louis (date of birth: 02/15/2015; SSN: 137-00-XXXX). Sofia Martin's SSN is 138-00-XXXX (date of birth: 03/30/1948).
- They do not itemize deductions.
- The Puerto Rico tax liability for 2024 is \$ 4,835.
- David and Aixa provided the entire cost of maintaining the household and all the support for their children and for Sofia.
- If a refund or balance is due, David and Aixa would like a direct deposit to or direct debit from their checking account 53890; routing number 06790XXXX with Mallorca Bank.



Form 13614 – C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or TIN letters for all persons on your tax return
- Picture ID (such as valid 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 w1.voltax@irs.gov

Your first name (pronouns, optional) DAVID	M.I. Spouse's first name (pronouns, optional) AIXA	Last name LORENZO	Email address YOUR EMAIL	Telephone number YOUR PHONE NUMBER	Spouse □ You □ You □ You □ You	No □ No □ No □ No	Legally blind Totally and permanently disabled Issued an identity protection PIN Do you own or hold any digital assets	Your date of birth 09/27/1982	Your job CUSTOMER SERVICE REPRESENTATIVE	Spouse's date of birth 01/25/1980	Spouse's job NURSE	City GUAYNABO	State PR	ZIP code 00971		
													Did you live or work in two or more states in 2024 Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
													If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement			
													<input type="checkbox"/> Direct debit <input type="checkbox"/> Mail payment to IRS			
													Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Would you like \$3 to go to the Presidential Election Campaign Fund <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
													As of December 31, 2024, what was your marital status		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
													<input checked="" type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced Date of final decree _____		<input type="checkbox"/> Widowed Date of separate maintenance decree _____ Year of spouse's death _____	
													Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)		Answer Yes or No (Y/N)	
													To be completed by certified volunteer (Refer to Pub 4012 Tab C)			
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, spouse, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)					
CRYSTAL LORENZO	03/12/2017	SON	12	S	Y	Y	N									
LOUIS LORENZO	03/12/2017	SON	12	S	Y	Y	N									
SOFIA MARTIN	03/30/1948	PARENT	12	S	Y	Y	Y									

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation		Income to be included (To be completed by certified volunteer)		Notes/Comments
Received money from any of the following in 2024:				
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee	<input type="checkbox"/> (B) W-2s	Number of forms _____		
How many jobs _____				
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)			
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)	Number of forms _____		
<input type="checkbox"/> (B) Disability benefits				
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	Number of forms _____		
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	Number of forms _____		
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	<input type="checkbox"/> Did you itemize last year	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV	Number of forms _____		
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B	Number of forms _____		(include Capital Loss carryover)
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> brokerage statement	<input type="checkbox"/>	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony	Amount \$ _____		
		<input type="checkbox"/> Excluded from income	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> (M) Income from renting out your house or a room in your house	<input type="checkbox"/> (M) Rental income			
If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Income from renting personal property such as a vehicle				
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)			
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)			
<input type="checkbox"/> Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C			
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC	Number _____
		<input type="checkbox"/> 1099-K	<input type="checkbox"/>	Number _____
		<input type="checkbox"/> Other income reported elsewhere	<input type="checkbox"/>	
		<input type="checkbox"/> Schedule C expenses	<input type="checkbox"/>	
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)			

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

		Page 3			
Paid any of the following expenses in 2024:					
<input type="checkbox"/> (A) Mortgage interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input checked="" type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions					
Paid any of these expenses in 2024: <table border="0" style="width: 100%;"> <tr> <td style="width: 30%; vertical-align: top;"> <input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input type="checkbox"/> School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support) </td> <td style="width: 30%; vertical-align: top;"> <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction </td> <td style="width: 40%; vertical-align: top; text-align: right;"> Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ <input type="checkbox"/> Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No </td> </tr> </table>			<input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input type="checkbox"/> School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ <input type="checkbox"/> Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No
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Did any of the following happen during 2024: <table border="0" style="width: 100%;"> <tr> <td style="width: 30%; vertical-align: top;"> <input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) </td> <td style="width: 30%; vertical-align: top;"> Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction </td> <td style="width: 40%; vertical-align: top; text-align: right;"> Notes/Comments </td> </tr> </table>			<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	Notes/Comments
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Form 13614 – C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2. Would you say you read a newspaper in English	<input type="checkbox"/> Very well	<input checked="" type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)	6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)				
<p><input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> Asian (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Asian Indian <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese <input type="checkbox"/> Filipino <input type="checkbox"/> Ethiopian <input type="checkbox"/> Jamaican <input type="checkbox"/> Vietnamese <input type="checkbox"/> Japanese <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> Black or African American (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Jamaican <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Ethiopian <input type="checkbox"/> Iraqi <input type="checkbox"/> Nigerian <input type="checkbox"/> Nigerian <input type="checkbox"/> Somali <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> Hispanic or Latino (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <input type="checkbox"/> Dominican <input type="checkbox"/> Venezuelan <input type="checkbox"/> Colombian <input type="checkbox"/> Honduran <input type="checkbox"/> Honduran <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> Middle Eastern or North African (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Iranian <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Iraqi <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Samoan <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <input type="checkbox"/> Fijian <input type="checkbox"/> Chuukese, Palauan, Tahitian, etc. <input type="checkbox"/> Tongan <input type="checkbox"/> Marshallese <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> White (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> German <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <input type="checkbox"/> Irish <input type="checkbox"/> French, Swedish, Norwegian, etc. <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>					

Form W-2

a Employee's social security number 134-00-XXXX	Safe, accurate,  Visit the IRS website at www.irs.gov/efile .			
OMB No. 1545-0008				
b Employer identification number (EIN) 74-100XXXX	1 Wages, tips, other compensation \$39,259.00		2 Federal income tax withheld \$1,245.00	
c Employer's name, address, and ZIP code DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160	3 Social security wages \$42,214.00		4 Social security tax withheld \$2,617.27	
	5 Medicare wages and tips \$42,214.00		6 Medicare tax withheld 612.10	
	7 Social security tips		8 Allocated tips	
d Control number 9				10 Dependent care benefits
e Employee's first name and initial DAVID	Last name LORENZO	Suff.	11 Nonqualified plans	12a See instructions for box 12 D \$2,955.00
9087 VALLE VERDE GUAYNABO PR 00971			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b DD \$3,410.00
			14 Other NT HEALTH \$1,165.00 COLA \$544.00 YTD PR RET \$483.00	12c 12d
f Employee's address and ZIP code				
15 State Employer's state ID number PR	16 State wages, tips, etc. 74-100XXXX	17 State income tax \$39,941.00	18 Local wages, tips, etc.	19 Local income tax \$2,950.00
				20 Locality name

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

2024

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.

a Employee's social security number 135-00-XXXX	Safe, accurate,  Visit the IRS website at www.irs.gov/efile .			
OMB No. 1545-0008				
b Employer identification number (EIN) 75-100XXXX	1 Wages, tips, other compensation \$43,765.00		2 Federal income tax withheld \$2,100.00	
c Employer's name, address, and ZIP code VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772	3 Social security wages \$47,059.00		4 Social security tax withheld \$2,917.65	
	5 Medicare wages and tips \$47,059.00		6 Medicare tax withheld \$682.36	
	7 Social security tips		8 Allocated tips	
d Control number 9				10 Dependent care benefits
e Employee's first name and initial AIXA	Last name MARTIN	Suff.	11 Nonqualified plans	12a See instructions for box 12 D \$3,294.00
9087 VALLE VERDE GUAYNABO PR 00971			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b DD \$1,261.00
			14 Other NT HEALTH \$1,480.00 COLA \$419.00 YTD PR RET \$425.00	12c 12d
f Employee's address and ZIP code				
15 State Employer's state ID number PR	16 State wages, tips, etc. 75-100XXXX	17 State income tax \$44,820.00	18 Local wages, tips, etc.	19 Local income tax \$1,650.00
				20 Locality name

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

2024

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.

Level II PR Test – Scenario 2 Test Questions

Complete the Form 1040, schedules, and worksheet based on the information provided by David and Aixa, complete Form 1040, the required forms and schedules to answer the following questions. You are a volunteer at site S21014444.



If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 2.11 David and Aixa's total income shown on line 1a of Form 1040 is:
- \$0
 - \$83,024
 - \$85,749
 - \$89,273
- 2.12 David and Aixa are eligible to claim which of the following non-refundable credits on their 2024 tax return?
- Other Dependent Credit
 - Foreign tax credit
 - Child Tax Credit
 - All of the above
- 2.13 What is the amount of Foreign Taxes that should be entered on line 8 in Form 1116?
- \$0
 - \$2,750
 - \$4,835
 - \$ 4,900
- 2.14 Which of the following items are included in the total payments on David and Aixa's tax return?
- Federal income tax withheld from Form W-2
 - Additional child tax credit
 - Child Tax Credit
 - Both a and b
- 2.15 What is the taxable income reported on Form 1040?
- \$0
 - \$53,824
 - \$59,212
 - \$61,124

Sección en Español – 2024 Nivel I Puerto Rico Examen

Las primeras cinco premisas están diseñadas para medir destrezas claves relacionadas con el cálculo de la deducción fija cuando hay ingreso exento. Además promueven la búsqueda en las referencias disponibles. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (VITA/TCE Puerto Rico Resource Guide - Publicación 4696 y la Publicación 1321) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

- 1.1 Lauren fue residente de Puerto Rico durante todo el año 2024, es soltera y menor de 65 años. Trabaja como empleada federal y sus ingresos de salarios fueron de \$36,000. Además, recibió ingresos de un trabajo a tiempo parcial en Puerto Rico por \$4,000. Utilice la hoja de trabajo en la Publicación 1321, página 3 para calcular la deducción fija modificada.
- ¿Qué cantidad puede Lauren reclamar como deducción estándar modificada?
- \$11,773
 - \$13,140
 - \$16,550
 - \$20,800
- 1.2 German y Elena fueron residentes de Puerto Rico en el 2024, ambos son mayores de 65 años y radican una planilla en conjunto. German es retirado del U.S. Postal Service y Elena es retirada Veterans Affairs, sus pensiones tributables de retiro fueron \$29,000 y \$42,000, respectivamente.
- ¿Qué cantidad German y Elena pueden reclamar como deducción estándar?
- \$21,900
 - \$29,200
 - \$32,300
 - \$35,100
- 1.3 Marco tiene 40 años, presenta como cabeza de familia y es residente de Puerto Rico durante el 2024. El le informa a usted que recibió los siguientes ingresos: \$12,500 por un trabajo que realizó en el estado de la Florida y \$23,200 que devengó en Puerto Rico como empleado federal. El también recibió \$6,300 por concepto de un trabajo a tiempo parcial en Puerto Rico exento de contribución sobre ingreso federal. Utilice la hoja de trabajo en la Publicación 1321, página 3 para calcular la deducción estándar. ¿Qué cantidad puede Marco reclamar como deducción estándar modificada?
- \$14,600
 - \$15,700
 - \$18,615
 - \$21,900

- 1.4 Karina es residente bona fide de Puerto Rico, recibió beneficios de Seguro Social e ingresos de una pensión de la Universidad de Puerto Rico. Favor indicar si Karina recibe ingresos de fuentes de Estados Unidos.
- a. Sí, ella recibe ingresos de fuentes de Estados Unidos.
 - b. No, ella no recibe ingresos de fuentes de Estados Unidos.
- 1.5 Angel es soltero y recibió beneficios de desempleo del Departamento del Trabajo de Puerto Rico. ¿Cuál es el factor que determina la fuente de ingreso para desempleo?
- a. Residencia del pagador
 - b. Localización del pagador
 - c. El origen de la compensación por desempleo se considera donde el contribuyente realizó servicios subyacentes como empleado
 - d. Ninguna de las anteriores

Nivel I PR Examen – Escenario 1: Isabel Acosta

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario 499R-2W-2PR

Anotes de la Entrevista

- Isabel Acosta trabaja como secretaria ejecutiva.
- Isabel es divorciada y tiene dos hijos. Cecilia tiene 7 años y Lucas tiene 16 años.
- Isabel pagó el costo total de mantener la vivienda para ella y sus dos hijos.
- Números de Seguro Social: Isabel Acosta, 133-00-XXXX; Cecilia Valentin, hija, 599-00-XXXX y Lucas Valentin, hijo, 598-00-XXXX.
- Si tiene derecho a un reembolso, Isabel quisiera recibarlo a través de depósito directo.
- Isabel tiene una cuenta de cheques en Any Town Credit Union. Número de cuenta: 54321 Número de ruta: 123456789
- Isabel recibió un Identity Protection Personal Identification Number (IP PIN): 987654.



Form 13614 – C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

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

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

				OMB Number 1545-1964																																																		
YOUR INFORMATION																																																						
<p>Your first name (pronouns, optional) <input type="text"/> M.I. <input type="text"/> Last name <input type="text"/> ACOSTA Spouse's first name (pronouns, optional) <input type="text"/> M.I. <input type="text"/> Last name <input type="text"/> Mailing address <input type="text"/> COND FORTALEZA Telephone number <input type="text"/> YOUR PHONE NUMBER YOUR PHONE NUMBER <input type="text"/> Email address <input type="text"/> YOUR PHONE EMAIL </p>																																																						
<p>Check if you or your spouse were in 2024: <input checked="" type="checkbox"/> A U.S. citizen <input type="checkbox"/> In the U.S. on a visa <input type="checkbox"/> A full-time student <input type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other </p>				<p>If you have a balance due, would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement </p>																																																		
<p>Would you like to receive written communications from the IRS in a language other than English <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What language <input type="text"/> SPANISH </p>				<p>If you have a balance due, would you like to make a payment directly from <input type="checkbox"/> Direct debit <input type="checkbox"/> Mail payment to IRS </p>																																																		
<p>As of December 31, 2024, what was your marital status <input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Married <input type="checkbox"/> Widowed </p>				<p>Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>																																																		
<p>Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No </p>				<p>Would you like \$3 to go to the Presidential Election Campaign Fund <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>																																																		
<p>Date of final decree <input type="text"/> 05/20/2022 Date of separate maintenance decree <input type="text"/> </p>				<p>Year of spouse's death <input type="text"/> Yes <input type="checkbox"/> No </p>																																																		
<p>Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) </p>				<p>To be completed by certified volunteer (Refer to Pub 4012 Tab C)</p>																																																		
<p>List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.</p>				<p>Answer Yes or No (Y/N)</p>																																																		
<table border="1"> <thead> <tr> <th>Name (first, last)</th> <th>Date of birth (mm/dd/yy)</th> <th>Relationship to you (son, daughter, parent, none, etc.)</th> <th>Number of months lived in your home in 2024</th> <th>A U.S. Citizen</th> <th>Married as of 12/31/2024 (S/M)</th> <th>Single or</th> <th>Resident of U.S., Canada or Mexico</th> <th>Full-time student</th> <th>Totally and permanently disabled</th> <th>Qualifying child dependent</th> <th>Qualifying relative dependent</th> <th>Provides tax benefits (HOH, EITC, CTC, etc.)</th> </tr> </thead> <tbody> <tr> <td>CECILIA VALENTIN</td> <td>05/15/2017</td> <td>DAUGHTER</td> <td>12</td> <td>S</td> <td>Y</td> <td>Y</td> <td>Y</td> <td>N</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>LUCAS VALENTIN</td> <td>02/12/2008</td> <td>SON</td> <td>12</td> <td>S</td> <td>Y</td> <td>Y</td> <td>Y</td> <td>N</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> </tr> </tbody> </table>		Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	A U.S. Citizen	Married as of 12/31/2024 (S/M)	Single or	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)	CECILIA VALENTIN	05/15/2017	DAUGHTER	12	S	Y	Y	Y	N					LUCAS VALENTIN	02/12/2008	SON	12	S	Y	Y	Y	N																		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	A U.S. Citizen	Married as of 12/31/2024 (S/M)	Single or	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)																																										
CECILIA VALENTIN	05/15/2017	DAUGHTER	12	S	Y	Y	Y	N																																														
LUCAS VALENTIN	02/12/2008	SON	12	S	Y	Y	Y	N																																														

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

- | | Income to be included (To be completed by certified volunteer) | Notes/Comments |
|---|--|---|
| <input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee
How many jobs 1 _____ | <input type="checkbox"/> W-2s <input type="checkbox"/> (B) W-2s
Number of forms _____ | |
| <input type="checkbox"/> (B/A) Tips | <input type="checkbox"/> (B/A) Tips (basic when reported on W2)
Number of forms _____ | |
| <input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds | <input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)
Number of forms _____ | |
| <input type="checkbox"/> (B) Disability benefits | | |
| <input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits | <input type="checkbox"/> (B) SSA-1099, RRB-1099
Number of forms _____ | |
| <input type="checkbox"/> (B) Unemployment benefits | <input type="checkbox"/> (B) 1099-G
Number of forms _____ | |
| <input type="checkbox"/> (B) Refund of state or local income tax | <input type="checkbox"/> Did you receive a refund of state or local taxes
<input type="checkbox"/> Did you itemize last year
Number of forms _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.) | <input type="checkbox"/> (B) 1099-INT/DIV
Number of forms _____ | |
| <input type="checkbox"/> (A) Sale of stocks, bonds or real estate | <input type="checkbox"/> (A) 1099-B
Number of forms _____ | (include
brokerage statement) <input type="checkbox"/> Capital Loss carryover |
| <input type="checkbox"/> Did you report a loss on last year's return | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| <input type="checkbox"/> (B) Alimony | <input type="checkbox"/> Alimony Amount \$ _____
<input type="checkbox"/> Excluded from income
Number of forms _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> (M) Income from renting out your house or a room in your house | <input type="checkbox"/> (M) Rental income | |
| If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| <input type="checkbox"/> Income from renting personal property such as a vehicle | | |
| <input type="checkbox"/> Farm activity | <input type="checkbox"/> Farm income (out of scope) | |
| <input type="checkbox"/> Gambling winnings, including lottery | <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) | |
| <input type="checkbox"/> Payments for contract or self-employment work | <input type="checkbox"/> (A) Schedule C | |
| Did you report a loss on last year's return | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> 1099-MISC Number _____
<input type="checkbox"/> 1099-K Number _____
<input type="checkbox"/> Other income reported elsewhere
<input type="checkbox"/> Schedule C expenses |
| <input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits) | | <input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) |

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

Page 3

Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (B) Taxable state/local income taxes	<input type="checkbox"/> (B) Standard deduction	<input type="checkbox"/> (A) Itemized deduction		
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Charitable contributions				
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	<input type="checkbox"/> (B) Child and dependent care credit	<input type="checkbox"/> (B) Child and dependent care credit		
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Contributions to a retirement account	<input type="checkbox"/> (A) IRA, 401(k), etc. deduction	<input type="checkbox"/> (A) IRA, 401(k), etc. deduction		
<input type="checkbox"/> (B/A) Repayments to a qualified retirement plan	<input type="checkbox"/> (B) Saver's credit	<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction		
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Adjustment to income	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income	<input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.)	<input type="checkbox"/> (B) Education credit or tuition and fees deduction		
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	<input type="checkbox"/> HSA contributions	<input type="checkbox"/> HSA distributions		
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) 1095-A	<input type="checkbox"/> Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) Energy efficient home improvement credit		
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) 1099-C	<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-A	<input type="checkbox"/> Disaster relief impacts return	<input type="checkbox"/> Disaster relief impacts return
<input type="checkbox"/> (A) Have a loss related to a declared federal disaster area	<input type="checkbox"/> (A) 1099-A	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year	Year disallowed	Reason
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	<input type="checkbox"/> Estimated tax payments	<input type="checkbox"/> Estimated tax payments		
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Last year's refund applied to this year	<input type="checkbox"/> Last year's refund available	<input type="checkbox"/> Last year's refund available		
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes					
<input type="checkbox"/> Additional information you think we should know	<input type="checkbox"/> Additional information for accurate tax preparation				

Form 13614 – C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

<p>1. Would you say you can carry on a conversation in English</p> <p><input type="checkbox"/> Very well</p> <p><input type="checkbox"/> Well</p> <p><input checked="" type="checkbox"/> Not well</p> <p><input type="checkbox"/> Not at all</p> <p><input type="checkbox"/> Prefer not to answer</p>	<p>2. Would you say you read a newspaper in English</p> <p><input type="checkbox"/> Very well</p> <p><input checked="" type="checkbox"/> Well</p> <p><input type="checkbox"/> Not well</p> <p><input type="checkbox"/> Not at all</p> <p><input type="checkbox"/> Prefer not to answer</p>
<p>3. Do you or any member of your household have a disability</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Prefer not to answer</p>	<p>4. Are you or your spouse a Veteran from the U.S. Armed Forces</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Prefer not to answer</p>
<p>5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)</p> <p><input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> Asian (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Japanese</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> Black or African American (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Asian Indian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Korean</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> Hispanic or Latino (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Vietnamese</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <input type="checkbox"/> Colombian</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> Middle Eastern or North African (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Samoan</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <input type="checkbox"/> Fijian</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Marshallese</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> White (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> German</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <input type="checkbox"/> Polish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>	
<p>6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)</p> <p><input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> Asian (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Vietnamese <input type="checkbox"/> Filipino <input type="checkbox"/> Japanese</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Haitian <input type="checkbox"/> Jamaican <input type="checkbox"/> Asian Indian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Korean</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> Black or African American (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Asian Indian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <input type="checkbox"/> Korean</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> Hispanic or Latino (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Vietnamese</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <input type="checkbox"/> Colombian</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> Middle Eastern or North African (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Samoan</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <input type="checkbox"/> Fijian</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Marshallese</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> White (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> German</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <input type="checkbox"/> Polish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>	

Form 499R-2/W-2PR Comprobante De Retención - Withholding Statement

Formulario Form 499R-2/W-2PR Rev. 05.24		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY	
 COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT			
222 1. Nombre - First Name ISABEL Apellido(s) - Last Name(s) ACOSTA Dirección Postal del Empleado - Employee's Mailing Address 205 COND FORTALEZA SAN JUAN PR 00901		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION 7. Sueldos - Wages \$ 45,000.00 8. Comisiones - Commissions 9. Concesiones - Allowances 10. Propinas - Tips 11. Total = $7 + 8 + 9 + 10$ \$ 45,000.00 12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 13. Cont. Retenida - Tax Withheld \$ 2,800.00 14. Fondo de Retiro Gubernamental Governmental Retirement Fund \$ 2,000.00 15. Aportaciones a Planes Calificados Contributions to CODA PLANS 16. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 17. 18. 19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION 20. Total Sueldos Seguro Social Social Security Wages \$ 47,000.00 21. Seguro Social Retenido Social Security Tax Withheld \$ 2,914.00 22. Total Sueldos y Pro. Medicare Medicare Wages and Tips \$ 47,000.00 23. Contrib. Medicare Retenida Medicare Tax Withheld \$ 681.50 24. Propinas Seguro Social Social Security Tips 25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926 Número de Teléfono del Patrono Employer's Telephone Number Correo Electrónico del Patrono Employer's E-mail Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for: A- <input type="checkbox"/> Médico cualificado (Ver instrucciones) Qualified physician (See instructions) B- <input type="checkbox"/> Servicios domésticos Domestic services C- <input type="checkbox"/> Trabajo agrícola Agricultural labor D- <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order E- <input type="checkbox"/> Profesionales de la salud (Ver instrucciones) Health professionals (See instructions) F- <input type="checkbox"/> Empleo directo (Ver instrucciones) Direct employment (See instructions) (i) Horas trabajadas Hours worked _____ (ii) EIN _____ G- <input type="checkbox"/> Otros - Others:	
Fecha de radicación: 31 de enero Filing date: January 31		Año: 2024	

Nivel I PR Examen – Escenario 1 Preguntas del Examen

Basada en la información provista por Isabel Acosta, complete el Formulario 1040-SS o Formulario 1040-SS (SP) y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 1.6 ¿Cuál es la cantidad del Crédito Tributario Adicional por Hijos en la línea 19, Parte II, del Formulario 1040-SS (SP)?
 - a. \$0
 - b. \$3,000
 - c. \$3,400
 - d. \$3,596
- 1.7 ¿Cuál es el estado personal que puede reclamar Isabel?
 - a. Cabeza de Familia
 - b. Casado rindiendo en conjunto
 - c. Casado rindiendo por separado
 - d. Viuda que reúne los requisitos con hijo dependiente
- 1.8 Isabel puede radicar la Formulario 1040-SS (SP) o Formulario 1040-SS para reclamar el Crédito Tributario Adicional por Hijos.
 - a. Cierto
 - b. Falso
- 1.9 El Servicio de Impuestos Internos asigna un *Identity Protection Personal Identification Number* (IP PIN) para proteger y validar la identidad del contribuyente al someter una declaración de impuestos. ¿Es necesario incluir el IP PIN en la declaración de impuestos Formularios 1040-SS y/o 1040-SS (SP)?
 - a. Sí
 - b. No
- 1.10 Isabel puede reclamar hasta \$1,700 por dependiente calificado; o los impuestos retenidos de Seguro Social y Medicare, lo que resulte menor.
 - a. Cierto
 - b. Falso

Nivel I PR Examen – Escenario 2: Luis Abreu y Astrid Sevilla

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios 499R-2/W-2PR Comprobante de Retención

Anotes de la Entrevista

- Luis Abreu y Astrid Sevilla están casados; y son residentes bona fide de Puerto Rico. Sus números de Seguro Social son 581-00-XXXX y 582-00-XXXX, respectivamente.
- Astrid es ama de casa y no tuvo ingresos durante el año.
- Luis es contador en la Compañía de Turismo de Puerto Rico; su ingreso anual fue \$53,000. Sus aportaciones al Seguro Social y Medicare fueron \$3,286 y \$768.50, respectivamente.
- Ellos tienen dos hijos menores de 17 años de edad y un hijo mayor, Henry, el cual está permanentemente y totalmente incapacitado.
- Luis y Astrid quieren recibir el reembolso a través de depósito directo a su cuenta corriente 57892; con número de ruta y tránsito 02190XXXX con el Banco Boricua.

Name	Date of Birth	Relationship	Social Security Number
Edward Abreu	3-12-2017	Hijo	583-00-XXXX
Maria Abreu	3-12-2017	Hija	584-00-XXXX
Henry Abreu	6-01-2005	Hijo	585-00-XXXX

Form 13614 – C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

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

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

Your first name (pronouns, optional) LUIS				M.I.	Last name ABREU	Your date of birth 02/14/1986	Your job ACCOUNTANT
Spouse's first name (pronouns, optional) ASTRID				M.I.	Last name SEVILLA	Spouse's date of birth 09/02/1986	Spouse's job HOUSEWIFE
Mailing address 1763 EUGENIO MARIA DE HOSTOS ST				Apt #	CITY MAYAGUEZ	State PR	ZIP code 00682
Telephone number YOUR PHONE NUMBER				Email address YOUR EMAIL	Legally blind <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No		
Check if you or your spouse were in 2024: A U.S. citizen In the U.S. on a visa A full-time student				Legally blind <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No			Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/>
If due a refund , would you like your refund <input type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other				If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement <input type="checkbox"/> Mail payment to IRS			Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/> Spouse <input type="checkbox"/>
Would you like to receive written communications from the IRS in a language other than English <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What language SPANISH				Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Direct debit <input type="checkbox"/> Yes <input type="checkbox"/> No Widowed Year of spouse's death _____
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced Date of final decree _____				If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal Separated Date of separate maintenance decree _____			<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No Widowed Year of spouse's death _____
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)				Answer Yes or No (Y/N)			To be completed by certified volunteer (Refer to Pub 4012 Tab C)
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Provides tax benefits (HOH, EITC, CTC, etc.)
EDWARD ABREU	03/12/2017	SON	12	S	Y	Y	N
MARIA ABREU	03/12/2017	DAUGHTER	12	S	Y	Y	N
HENRY ABREU	06/01/2005	SON	12	S	Y	Y	Y

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

(B) Wages as a part-time or full-time employee

How many jobs 1

(B/A) Tips

(B/A) Retirement account, pension or annuity proceeds

(B) Disability benefits

(B) Social Security or Railroad Retirement Benefits

(B) Unemployment benefits

(B) Refund of state or local income tax

(B) Interest or dividends (bank account, bonds, etc.)

(A) Sale of stocks, bonds or real estate

Did you report a loss on last year's return

Yes No

Income from renting personal property such as a vehicle

Farm activity

Gambling winnings, including lottery

Payments for contract or self-employment work

Did you report a loss on last year's return

Yes No

Farm income (out of scope)

(B) V-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)

(A) Schedule C

1099-MISC Number _____

1099-K Number _____

Other income reported elsewhere

Schedule C expenses

Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)

Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

Income to be included (To be completed by certified volunteer)

(B) V-2s Number of forms _____

(B/A) Tips (basic when reported on W2)

(B/A) 1099-R (basic when taxable amount is reported)

Number of forms _____

(B) SSA-1099, RRB-1099

(B) 1099-G Number of forms _____

Did you receive a refund of state or local taxes

Yes No

Did you itemize last year

Yes No

(B) 1099-INT/DIV Number of forms _____

(A) 1099-B Number of forms _____

(include brokerage statement) Capital Loss carryover

(B) Alimony Amount \$ _____

Excluded from income Yes No

(M) Income from renting out your house or a room in your house

(M) Rental income

If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days

Yes No

Income from renting personal property such as a vehicle

Farm income (out of scope)

(B) V-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)

(A) Schedule C

1099-MISC Number _____

1099-K Number _____

Other income reported elsewhere

Schedule C expenses

Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

Page 3

Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (B) Taxable state/local income taxes				
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction				
<input type="checkbox"/> (A) Medical, Dental, Prescription Expenses	<input type="checkbox"/> (A) Itemized deduction				
<input type="checkbox"/> (B) Charitable contributions					
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E				
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit				
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (A) IRA, 401(k), etc. deduction				
<input type="checkbox"/> Repayments to a qualified retirement plan	<input type="checkbox"/> (B) Saver's credit				
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction				
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
		<input type="checkbox"/> Adjustment to income			
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> Taxable scholarship income			
		<input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.)			
		<input type="checkbox"/> Education credit or tuition and fees deduction			
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)				
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions	<input type="checkbox"/> HSA distributions			
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A				
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit				
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C				
<input type="checkbox"/> Have a loss related to a declared federal disaster area	<input type="checkbox"/> (A) 1099-A				
		<input type="checkbox"/> Disaster relief impacts return			
		<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year		
		Year disallowed	Reason		
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral			
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments			
		<input type="checkbox"/> Last year's refund applied to this year			
		<input type="checkbox"/> Last year's return available			
<input type="checkbox"/> Additional information you think we should know		<input type="checkbox"/> Additional information for accurate tax preparation			

Form 13614 – C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English Very well Well Not well Not at all Prefer not to answer
2. Would you say you read a newspaper in English Very well Well Not well Not at all Prefer not to answer
3. Do you or any member of your household have a disability Yes No Prefer not to answer
4. Are you or your spouse a Veteran from the U.S. Armed Forces Yes No Prefer not to answer
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)
 - American Indian or Alaska Native** (enter, for example, Navajo Nation, Blackfeet Tribe or the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (provide details below)
 - Chinese Asian Indian Filipino Asian Indian Filipino
 - Vietnamese Korean Japanese Vietnamese Korean
 Enter, for example, Pakistani, Hmong, Afghan, etc.
 - Black or African American** (provide details below)
 - African American Jamaican Haitian Jamaican Haitian
 - Nigerian Ethiopian Somali Nigerian Ethiopian Somali
 Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.
 - Hispanic or Latino** (provide details below)
 - Mexican Puerto Rican Salvadoran Puerto Rican Salvadoran
 - Cuban Dominican Guatemalan Dominican Guatemalan
 Enter, for example, Colombian, Honduran, Spaniard, etc.
 - Middle Eastern or North African** (provide details below)
 - Lebanese Iranian Egyptian Iranian Egyptian
 - Syrian Iraqi Israeli Syrian Iraqi Israeli
 Enter, for example, Moroccan, Yemeni, Kurdish, etc.
 - Native Hawaiian or Pacific Islander** (provide details below)
 - Native Hawaiian Samoan Chamorro Samoan Chamorro
 - Tongan Fijian Marshallese Tongan Fijian Marshallese
 Enter, for example, Chuukese, Palauan, Tahitian, etc.
 - White** (provide details below)
 - English German Irish German Irish
 - Italian Polish Scottish Italian Polish Scottish
 Enter, for example, French, Swedish, Norwegian, etc.

Form 499R-2/W-2PR Comprobante De Retención - Withholding Statement

Formulario Form 499R-2/W-2PR Rev. 05.24	 GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY	COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT	
222			
1. Nombre - First Name LUIS Apellido(s) - Last Name(s) ABREU Dirección Postal del Empleado - Employee's Mailing Address 1763 EUGENIO MARIA DE HOSTOS ST MAYAGUEZ PR 00682		3. Núm. Seguro Social Social Security No. 581-00-XXXX 4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 68-100XXXX 5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage	
Fecha de Nacimiento: Día _____ Mes _____ Año _____ Date of Birth: Day _____ Month _____ Year _____		6. Donativos Charitable Contributions Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for: A- <input type="checkbox"/> Médico cualificado (Ver instrucciones) Qualified physician (See instructions) B- <input type="checkbox"/> Servicios domésticos Domestic services C- <input type="checkbox"/> Trabajo agrícola Agricultural labor D- <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order E- <input type="checkbox"/> Profesionales de la salud (Ver instrucciones) Health professionals (See instructions) F- <input type="checkbox"/> Empleo directo (Ver instrucciones) Direct employment (See instructions) (i) Horas trabajadas Hours worked _____ (ii) EIN _____ G- <input type="checkbox"/> Otros - Others: _____	
Número de Teléfono del Patrono Employer's Telephone Number		7. Sueldos - Wages \$ 49,290.00 8. Comisiones - Commissions 9. Concesiones - Allowances 10. Propinas - Tips 11. Total = 7 + 8 + 9 + 10 \$ 49,290.00	
Correo Electrónico del Patrono Employer's E-mail		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 13. Cont. Retenida - Tax Withheld \$ 2,800.00 14. Fondo de Retiro Gubernamental Governmental Retirement Fund 15. Aportaciones a Planes Calificados Contributions to CODA PLANS \$ 3,710.00 Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code _____ 16. _____ Código/Code _____ 17. _____ Código/Code _____ 18. _____	
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____		19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number			
Número Control - Control Number			
Fecha de radicación: 31 de enero Filing date: January 31		Año: 2024	
INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION			
INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION			
20. Total Sueldos Seguro Social Social Security Wages \$ 53,000.00			
21. Seguro Social Retenido Social Security Tax Withheld \$ 3,286.00			
22. Total Sueldos y Pro. Medicare Medicare Wages and Tips \$ 53,000.00			
23. Contrib. Medicare Retenido Medicare Tax Withheld \$ 768.50			
24. Propinas Seguro Social Social Security Tips			
25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips			
26. Contrib. Medicare no Retenido en Propinas - Uncollected Medicare Tax on Tips			

Nivel I PR Examen – Escenario 2 Preguntas del Examen

Basada en la información provista por Luis Abreu y Astrid Sevilla complete el Formulario 1040-SS (SP) o F 1040 SS, y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 1.11 ¿Cuál estado personal pueden reclamar Luis Abreu y Astrid Sevilla en su declaración de impuestos?
- Soltero
 - Casado rindiendo en conjunto
 - Cabeza de Familia
 - Ninguna de las anteriores
- 1.12 ¿Cuantos dependientes son elegibles para el Crédito Tributario Adicional por Hijos?
- 0
 - 1
 - 2
 - 3
- 1.13 ¿Cuál es la cantidad del Crédito Tributario Adicional por Hijos que Luis Abreu y Astrid Sevilla tienen derecho a recibir?
- \$0
 - \$3,200
 - \$3,400
 - \$4,055
- 1.14 El ingreso bruto ajustado modificado de Luis y Astrid esta dentro de los límites de ingresos para reclamar el Crédito Adicional por Hijos.
- Cierto
 - Falso
- 1.15 ¿Cuál formulario debe ser completado por Luis y Astrid para reclamar el Crédito Tributario Adicional por Hijos?
- Forma 1040NR y Anejo 8812
 - Forma 1040-SS y Anejo 8812
 - Formulario 1040-SS (SP) o Formulario 1040-SS
 - Cualquiera de las anteriores

Sección en Español – 2024 Nivel II Puerto Rico Examen

Las primeras cinco premisas están diseñadas para medir destrezas claves relacionadas con el cálculo de las deducciones detalladas cuando hay ingreso exento; determinar crédito por contribuciones foráneas; y como determinar la cantidad tributable de los beneficios de Seguro Social.



Lea cada premisa cuidadosamente y utilice sus materiales de referencia Publicación 4696, VITA TCE Puerto Rico Resource Guide, en inglés, y la Publicación 1321, Special Instructions for Bona Fide Residents of Puerto Rico Who Must File a U.S. Individual Income Tax Return, ingreso de salario por trabajo también en inglés) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

- 2.1 Adan y Eva son residentes bona fide de Puerto Rico, menores de 65 años y presentan una determinar crédito por contribuciones foráneas en conjunto. Adan tuvo ingreso de salario por trabajo en Puerto Rico de \$30,000; Eva trabaja para el gobierno federal y su salario fue de \$45,000. Antes de calcular la porción permitida, ellos tuvieron las siguientes deducciones detalladas:
- Intereses hipotecarios residenciales: \$6,000
 - Donativos: \$700
 - Contribución sobre la propiedad inmueble: \$400
- ¿Qué cantidad modificada Adan y Eva pueden reclamar por concepto de deducciones detalladas?
- a. \$4,260
 - b. \$7,100
 - c. \$27,700
 - d. \$29,200
- 2.2 Determine la deducción estándar modificada de Adan y Eva (ver arriba, ejercicio 2.1). Basado en esos cálculos, la deducción estándar modificada es mayor y más beneficiosas que las deducciones detalladas para ellos.
- a. Cierto
 - b. Falso
- 2.3 Franklin es soltero, tiene 63 años y es residente bona fide de Puerto Rico sin dependientes. Franklin recibió una Forma SSA-1099, en el encasillado 3 le reportan sus beneficios de seguro social por \$31,000. El no recibió ningún ingreso adicional. ¿Alguna cantidad de los beneficios de Seguro Social están sujetos a contribución sobre ingreso federal? Use como referencia la Publicación 4696, sección - Beneficios de Seguro Social.
- a. Sí
 - b. No

- 2.4 En el 2024, Alex, 85 años, residente de Puerto Rico, recibió \$36,000 por concepto de su pensión “U.S. Civil Service.” Los beneficios de esta pensión se atribuyen a 25 años de carrera con el gobierno federal, en Puerto Rico.

¿Puede Alex reclamar un Crédito por Contribuciones Foráneas en el Formulario 1040 por la contribución sobre ingreso pagada a Puerto Rico de la pensión?

- a. Cierto
 - b. Falso
- 2.5 Santiago es soltero, tiene 70 años y recibió el Formulario SSA-1099 para el 2024 que indica en el encasillado 5 beneficios de Seguro Social por \$21,000. Además, recibió los siguientes ingresos durante el año:

- Pensión tributable de la Universidad de Puerto Rico de \$37,000
- Salario de \$5,000 de una compañía en Puerto Rico
- Distribución de una IRA tributable por \$4,000 de un banco en Puerto Rico

Utilizando la hoja de trabajo 1 de la Publicación 915; determine que cantidad de sus beneficios de Seguro Social estarían sujetos a contribución sobre ingreso federal.

- a. \$0
- b. \$10,500
- c. \$17,850
- d. \$21,000

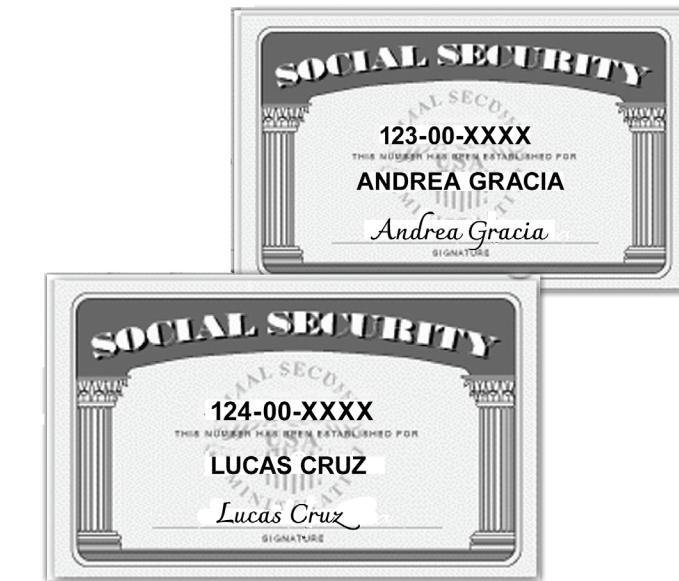
Nivel II PR Examen – Escenario 1: Andrea Gracia

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario CSA 1099-R
- Formulario SSA-1099

Anotes de la Entrevista

- Andrea Gracia tiene 70 años y nació el 2 de enero de 1954.
- El SSN de Andrea es 123-00-XXXX y el SSN de su nieto Lucas Cruz es 124-00-XXXX.
- Su nieto, Lucas, nació el 23 de julio de 2008, ha vivido con ella durante los últimos tres años y la cualifica a reclamar el estado personal de Cabeza de Familia.
- Andrea provee todo el sustento de Lucas y paga todos los costos de mantener una casa para ambos.
- Ella no quiere contribuir a la campaña presidencial.
- Si fuera a recibir un reembolso o si tuviese que pagar una deuda, Andrea desearía depósito directo o débito automático de su cuenta de cheques Número de cuenta: 67890
- Número de ruta: 021904512 en Coqui Credit Union
- Su dirección y SSN están correctos y fueron validados durante la entrevista.
- Andrea es jubilada del Sistema de Retiro del Servicio Civil. Ella recibe una Anualidad de Vida Individual y comenzó a recibir los beneficios de retiro el 5 de enero de 2010. Estos beneficios son atribuibles a servicios prestados en New York. Andrea se mudó a Puerto Rico en el 2010.
- Andrea recibe beneficios de Seguro Social.
- De acuerdo con el Método Simplificado, Andrea puede recuperar anualmente \$2,667 del costo de su pensión (exentos de impuestos)



Form 13614 – C Intake/Interview & Quality Review Sheet

13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

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

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

Your first name (pronouns, optional) ANDREA		M.I.	Last name GRACIA	Your date of birth 01/02/1954	Your job RETIRED				
Spouse's first name (pronouns, optional)		M.I.	Last name	Spouse's date of birth	Spouse's job				
Mailing address 1234 SAN JORGE ST		Email address YOUR EMAIL				Did you live or work in two or more states in 2024?			
		Apt #	City SAN JUAN	State PR	ZIP code 00902	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Telephone number YOUR PHONE NUMBER									
Check if you or your spouse were in 2024:									
<input checked="" type="checkbox"/> A U.S. citizen <input type="checkbox"/> In the U.S. on a visa <input type="checkbox"/> A full-time student		<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> You <input type="checkbox"/> Spouse		<input type="checkbox"/> No <input type="checkbox"/> No <input type="checkbox"/> No <input type="checkbox"/> No <input type="checkbox"/> No <input type="checkbox"/> No		<input type="checkbox"/> Legally blind <input type="checkbox"/> Totally and permanently disabled <input type="checkbox"/> Issued an identity protection PIN <input type="checkbox"/> Do you own or hold any digital assets			
If due a refund, would you like your refund		<input type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts		<input type="checkbox"/> Check by mail <input type="checkbox"/> Other		If you have a balance due, would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement			
Would you like to receive written communications from the IRS in a language other than English		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="checkbox"/> Direct debit <input type="checkbox"/> Mail payment to IRS			
As of December 31, 2024, what was your marital status		<input checked="" type="checkbox"/> Married <input type="checkbox"/> Separated		<input type="checkbox"/> If married, were you married for all of 2024 <input type="checkbox"/> Did you live with your spouse during any part of the last six months of 2024		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No			
Divorced		<input type="checkbox"/> Divorced <input type="checkbox"/> Date of final decree		<input type="checkbox"/> Date of separate maintenance decree		<input type="checkbox"/> Widowed <input type="checkbox"/> Year of spouse's death			
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)						<input type="checkbox"/> Yes <input type="checkbox"/> No			
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.						To be completed by certified volunteer (Refer to Pub 4012 Tab C)			
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	A U.S. Citizen	Resident of U.S., Canada or Mexico	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
LUCAS CRUZ	07/23/2008	GRANDSON	12	S	Y	Y	N		

Form 13614 – C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s <input type="checkbox"/> (B/A) Tips <input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds <input type="checkbox"/> (B) Disability benefits	Number of forms _____ <input type="checkbox"/> (B/A) Tips (basic when reported on W2) <input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported) Number of forms
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	Number of forms
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	Number of forms
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Did you itemize last year	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV	Number of forms
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B	Number of forms (include brokerage statement) <input type="checkbox"/> Capital Loss carryover
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) Alimony Amount \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (M) Income from renting out your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (M) Rental income <input type="checkbox"/> Farm income (out of scope) <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity		
<input type="checkbox"/> Gambling winnings, including lottery		
<input type="checkbox"/> Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC Number _____ <input type="checkbox"/> 1099-K Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

Form 13614 – C Intake/Interview & Quality Review Sheet, page 3

Page 3

Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (B) Taxable state/local income taxes	<input type="checkbox"/> (B) Standard deduction	<input type="checkbox"/> (A) Itemized deduction		
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.					
<input checked="" type="checkbox"/> (A) Medical, Dental, Prescription Expenses					
<input type="checkbox"/> (B) Charitable contributions					
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	<input type="checkbox"/> (B) Child and dependent care credit			
<input type="checkbox"/> (B) Child and dependent care					
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (A) IRA, 401(k), etc. deduction				
<input type="checkbox"/> Repayments to a qualified retirement plan	<input type="checkbox"/> (B) Saver's credit				
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction				
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
Adjustment to income					
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)		Notes/Comments	
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)					
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)				
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions	<input type="checkbox"/> HSA distributions			
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A				
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit				
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C				
<input type="checkbox"/> Have a loss related to a declared federal disaster area	<input type="checkbox"/> (A) 1099-A				
Disaster relief impacts return					
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year				
Year disallowed					
Reason					
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral				
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments				
Last year's refund applied to this year					
Last year's return available					
<input type="checkbox"/> Additional information for accurate tax preparation					

Form 1099-R Statement of Annuity Paid

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return 2024	<small>OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.</small>																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">PAYER's Federal Identification</td> <td style="width: 33%;">Recipient's ID No. (Annuitant)</td> <td style="width: 34%;">Account number (Retirement Claim No.)</td> </tr> <tr> <td>41-007XXXX</td> <td>123-00-XXXX</td> <td>1048701</td> </tr> <tr> <td colspan="3">5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$1,399.00</td> </tr> <tr> <td colspan="3">7. Distribution Code(s) 7-NONDISABILITY</td> </tr> <tr> <td colspan="3">9b. Total Employee Contributions \$68,900.00</td> </tr> </table> <p style="margin-left: 150px;">PAID TO → ANDREA GRACIA 1234 SAN JORGE ST. SAN JUAN, PR 00902</p>		PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)	41-007XXXX	123-00-XXXX	1048701	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$1,399.00			7. Distribution Code(s) 7-NONDISABILITY			9b. Total Employee Contributions \$68,900.00			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">1. Gross distribution \$34,500.00</td> </tr> <tr> <td colspan="2">2. Taxable amount UNKNOWN</td> </tr> <tr> <td colspan="2">4. Federal Income Tax Withheld \$2,100.00</td> </tr> <tr> <td>State 1</td> <td>10. State Income Tax Withheld</td> </tr> <tr> <td>State 2</td> <td>1. State Income Tax Withheld</td> </tr> </table>	1. Gross distribution \$34,500.00		2. Taxable amount UNKNOWN		4. Federal Income Tax Withheld \$2,100.00		State 1	10. State Income Tax Withheld	State 2	1. State Income Tax Withheld
PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)																									
41-007XXXX	123-00-XXXX	1048701																									
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$1,399.00																											
7. Distribution Code(s) 7-NONDISABILITY																											
9b. Total Employee Contributions \$68,900.00																											
1. Gross distribution \$34,500.00																											
2. Taxable amount UNKNOWN																											
4. Federal Income Tax Withheld \$2,100.00																											
State 1	10. State Income Tax Withheld																										
State 2	1. State Income Tax Withheld																										

*Form CSA 1099R (Rev. 1/2009)
This information is being furnished to the
Department of Treasury - Internal Revenue Service*

Form SSA-1099-Social Security Benefit Statement

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2024 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name Andrea Gracia	Box 2. Beneficiary's Social Security Number 123-00-XXXX	
Box 3. Benefits Paid in 2024 \$16,200.00	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2024 (Box 3 minus Box 4) \$16,200.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$14,104.00 Medicare Part B premiums: \$2,096.00 Benefits for 2024: \$16,200.00		
		Box 6. Voluntary Federal Income Tax Withholding \$600.00
		Box 7. Address 1234 SAN JORGE ST. SAN JUAN, PR 00902
Box 8. Claim Number (<i>Use this number if you need to contact SSA.</i>)		
Form SSA-1099-SM		DO NOT RETURN THIS FORM TO SSA OR IRS

Nivel II PR Examen – Escenario: 1 Preguntas del Examen

Favor de completar el Formulario 1040 y la hoja de trabajo 1 de la Publicación 915 para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab” (altamente recomendado), complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 2.6 Luego de considerar la recuperación del costo, ¿cuál es la cantidad tributable de la pensión de Andrea?
- \$0
 - \$15,000
 - \$31,833
 - \$34,500
- 2.7 ¿Puede Andrea reclamar crédito por contribuciones foráneas pagadas a Puerto Rico por sus ingreso de pensión atribuidos a servicios prestados en Nueva York?
- Si
 - No
- 2.8 ¿Cuál es la cantidad que Andrea puede reclamar como deducción estandar?
- \$5,050
 - \$14,600
 - \$16,650
 - \$23,850
- 2.9 Andrea puede reclamar el Crédito Tributario por Hijos.
- Sí
 - No
- 2.10 La cantidad tributable de los beneficios de Seguro Social que recibió Andrea fueron \$9,543. (Utilice Hoja de Trabajo de la Publicación 915).
- Sí
 - No

Nivel II PR Examen – Escenario: 2: David Lorenzo y Aixa Martin

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios W-2 para David Lorenzo y Aixa Martin

Anotes de la Entrevista

- David Lorenzo y Aixa Martin están casados, presentan una declaración conjunta y tienen dos hijos menores de 17 años, que son sus dependientes.
- La madre de Aixa, Sofia Martin, vive con ellos, está permanente y totalmente incapacitada. Ella recibió beneficios de Seguro Social, los cuales no son tributables y no los utiliza para su sustento.
- Los niños califican para reclamar ambos, el Crédito Tributario por Hijos no-reembolsable y el crédito adicional reembolsable.
- El número de Seguro Social de David es 134-00-XXXX (fecha de nacimiento: 09/23/1982) y el de Aixa es 135-00-XXXX (fecha de nacimiento: 01/25/1980).
- Tienen una hija, Crystal (fecha de nacimiento: 05/13/2013, SSN: 136-00-XXXX), y un hijo, Louis (fecha de nacimiento: 02/15/2015, SSN: 137-00-XXXX). El SSN de Sofia es 138-00-XXXX y su fecha de nacimiento es 03/30/1948.
- Ellos no detallan sus deducciones.
- La responsabilidad contributiva de Puerto Rico para el 2024 es \$4,835.
- David y Aixa proveen el costo total de mantener el hogar y sustentan a sus hijos, incluyendo a Sofia.
- Si tienen reembolso o si tuviese que pagar una balance, David y Aixa desean depósito directo o débito automático de su cuenta de cheques 53890; número de ruta y tránsito 6790XXXX con Mallorca Bank.



Form 13614_C Intake/Interview & Quality Review Sheet

Form 13614-C
(October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

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

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Your first name (pronouns, optional)	M.I.	Last name	Your date of birth	Your job			
DAVID		LORENZO	09/27/1982	CUSTOMER SERVICE REPRESENTATIVE			
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job			
AIXA		MARTIN	01/25/1980	NURSE			
Mailing address	Apartment #		City	State PR	ZIP code		
9087 VALLE VERDE			GUAYNABO		00971		
Telephone number	Email address		Did you live or work in two or more states in 2024				
YOUR PHONE NUMBER	YOUR EMAIL		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		
Check if you or your spouse were in 2024:							
A U.S. citizen	<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No						
In the U.S. on a visa							
A full-time student							
If due a refund, would you like your refund	<input type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other				If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement		
					<input type="checkbox"/> Direct debit <input type="checkbox"/> Mail payment to IRS		
Would you like to receive written communications from the IRS in a language other than English	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		What language SPANISH		Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
As of December 31, 2024, what was your marital status	<input checked="" type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Never Married		If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No		Would you like \$3 to go to the Presidential Election Campaign Fund <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Date of final decree					<input type="checkbox"/> Widowed Date of separate maintenance decree Year of spouse's death		
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)							
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	A.U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled
CRYSTAL LORENZO	03/12/2017	SON	12	S	Y	Y	N
LOUIS LORENZO	03/12/2017	SON	12	S	Y	Y	N
SOFIA MARTIN	03/30/1948	PARENT	12	S	Y	Y	

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Form 13614-C (Rev. 10-2024)

Form 13614_C Intake/Interview & Quality Review Sheet, page 2

Page 2

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

(B) Wages as a part-time or full-time employee

How many jobs 2

(B/A) Tips

(B/A) Retirement account, pension or annuity proceeds

Disability benefits

(B) Social Security or Railroad Retirement Benefits

(B) Unemployment benefits

(B) Refund of state or local income tax

(B) Interest or dividends (bank account, bonds, etc.)

(A) Sale of stocks, bonds or real estate

Did you report a loss on last year's return

(B) Alimony

(M) Income from renting out your house or a room in your house

If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days Yes No

Income from renting personal property such as a vehicle

Farm activity

Gambling winnings, including lottery

Payments for contract or self-employment work

Did you report a loss on last year's return

Farm income (out of scope)

(B/A) Schedule C
 (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)

(A) Schedule C

No 1099-MISC Number _____

1099-K Number _____

Other income reported elsewhere

Schedule C expenses

Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits) Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

Form 13614_C Intake/Interview & Quality Review Sheet, page 3

Page 3

Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest		<input type="checkbox"/> (B) Taxable state/local income taxes	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		<input type="checkbox"/> (B) Standard deduction	<input type="checkbox"/> (A) Itemized deduction
<input checked="" type="checkbox"/> (A) Medical, Dental, Prescription Expenses			
<input type="checkbox"/> (B) Charitable contributions			
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (A) IRA, 401(k), etc. deduction	
<input type="checkbox"/> Repayments to a qualified retirement plan		<input type="checkbox"/> (B) Saver's credit	
<input type="checkbox"/> School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
		Adjustment to income	
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income	
		<input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.)	
		<input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions	<input type="checkbox"/> HSA distributions
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> Have a loss related to a declared federal disaster area		<input type="checkbox"/> (A) 1099-A	<input type="checkbox"/> Disaster relief impacts return
		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year	
		Year disallowed	Reason
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments	<input type="checkbox"/> Last year's refund applied to this year _____
		<input type="checkbox"/> Last year's return available	
<input type="checkbox"/> Additional information you think we should know		<input type="checkbox"/> Additional information for accurate tax preparation	

Form 13614_C Intake/Interview & Quality Review Sheet, page 4

Page 4

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English Very well Well Not well Not at all Prefer not to answer
2. Would you say you read a newspaper in English Very well Well Not well Not at all Prefer not to answer
3. Do you or any member of your household have a disability Yes No Prefer not to answer
4. Are you or your spouse a Veteran from the U.S. Armed Forces Yes No Prefer not to answer
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)
 - American Indian or Alaska Native** (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (provide details below)
 - Chinese Asian Indian Filipino Asian Indian Filipino
 - Vietnamese Korean Japanese Vietnamese Korean
 - Black or African American** (provide details below)
 - African American Jamaican Haitian Jamaican Haitian
 - Nigerian Ethiopian Somali Nigerian Ethiopian Somali
 - Hispanic or Latino** (provide details below)
 - Mexican Puerto Rican Salvadoran Puerto Rican Salvadoran
 - Cuban Dominican Guatemalan Dominican Guatemalan
 - Middle Eastern or North African** (provide details below)
 - Lebanese Iranian Egyptian Iranian Egyptian
 - Syrian Iraqi Israeli Syrian Iraqi Israeli
 - Native Hawaiian or Pacific Islander** (provide details below)
 - Native Hawaiian Samoan Chamorro Samoan Chamorro
 - Tongan Fijian Marshallese Tongan Fijian Marshallese
 - White** (provide details below)
 - English German Irish German Irish
 - Italian Polish Scottish Polish Scottish

American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)

Enter, for example, Pakistani, Hmong, Afghan, etc.

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

Enter, for example, Chuukese, Palauan, Tahitian, etc.

- American Indian or Alaska Native** (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (provide details below)
 - Chinese Asian Indian Filipino Asian Indian Filipino
 - Vietnamese Korean Japanese Vietnamese Korean
 - Black or African American** (provide details below)
 - African American Jamaican Haitian Jamaican Haitian
 - Nigerian Ethiopian Somali Nigerian Ethiopian Somali
 - Hispanic or Latino** (provide details below)
 - Mexican Puerto Rican Salvadoran Puerto Rican Salvadoran
 - Cuban Dominican Guatemalan Dominican Guatemalan
 - Middle Eastern or North African** (provide details below)
 - Lebanese Iranian Egyptian Iranian Egyptian
 - Syrian Iraqi Israeli Syrian Iraqi Israeli
 - Native Hawaiian or Pacific Islander** (provide details below)
 - Native Hawaiian Samoan Chamorro Samoan Chamorro
 - Tongan Fijian Marshallese Tongan Fijian Marshallese
 - White** (provide details below)
 - English German Irish German Irish
 - Italian Polish Scottish Polish Scottish
- Enter, for example, French, Swedish, Norwegian, etc.**

Form W-2

a Employee's social security number 134-00-XXXX	Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .
OMB No. 1545-0008			
b Employer identification number (EIN) 74-100XXXX	1 Wages, tips, other compensation \$39,259.00		2 Federal income tax withheld \$1,245.00
c Employer's name, address, and ZIP code DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160	3 Social security wages \$42,214.00		4 Social security tax withheld \$2,617.27
	5 Medicare wages and tips \$42,214.00		6 Medicare tax withheld 612.10
	7 Social security tips		8 Allocated tips
d Control number 9			10 Dependent care benefits
e Employee's first name and initial DAVID	Last name LORENZO	Suff.	11 Nonqualified plans D \$2,955.00
9087 VALLE VERDE GUAYNABO PR 00971			12a See instructions for box 12 DD \$3,410.00
			12b DD \$3,410.00
			12c DD \$3,410.00
			12d DD \$3,410.00
f Employee's address and ZIP code	14 Other NT HEALTH \$1,165.00 COLA \$544.00 YTD PR RET \$483.00		
15 State Employer's state ID number PR 74-100XXXX	16 State wages, tips, etc. \$39,941.00	17 State income tax \$2,950.00	18 Local wages, tips, etc. 19 Local income tax 20 Locality name

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

2024

Department of the Treasury—Internal Revenue Service

a Employee's social security number 135-00-XXXX	Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .
OMB No. 1545-0008			
b Employer identification number (EIN) 75-100XXXX	1 Wages, tips, other compensation \$43,765.00		2 Federal income tax withheld \$2,100.00
c Employer's name, address, and ZIP code VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772	3 Social security wages \$47,059.00		4 Social security tax withheld \$2,917.65
	5 Medicare wages and tips \$47,059.00		6 Medicare tax withheld \$682.36
	7 Social security tips		8 Allocated tips
d Control number 9			10 Dependent care benefits
e Employee's first name and initial AIXA	Last name MARTIN	Suff.	11 Nonqualified plans D \$3,294.00
9087 VALLE VERDE GUAYNABO PR 00971			12a See instructions for box 12 DD \$1,261.00
			12b DD \$1,261.00
			12c DD \$1,261.00
			12d DD \$1,261.00
f Employee's address and ZIP code	14 Other NT HEALTH \$1,480.00 COLA \$419.00 YTD PR RET \$425.00		
15 State Employer's state ID number PR 75-100XXXX	16 State wages, tips, etc. \$44,820.00	17 State income tax \$1,650.00	18 Local wages, tips, etc. 19 Local income tax 20 Locality name

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

2024

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.

Nivel II PR Examen – Escenario 2 Preguntas del Examen

Basado en la información provista por David y Aixa, complete el Formulario 1040, los formularios y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

2.11 El ingreso total de David y Aixa en la línea 1 del Formulario 1040 es:

- a. \$0
- b. \$83,024
- c. \$85,749
- d. \$89,273

2.12 ¿Cuál de los siguientes créditos no reembolsables David y Aixa pueden reclamar en su declaración de impuestos?

- a. Crédito por otros dependientes
- b. Crédito por impuesto extranjero
- c. Crédito Tributario por Hijos
- d. Todas las anteriores

2.13 ¿Cuál es la cantidad de Contribuciones Foráneas que deben anotar en la linea 8 de la Forma 1116?

- a. \$0
- b. \$2,750
- c. \$4,835
- d. \$ 4,900

2.14 ¿Cuál de las siguientes partidas David y Aixa incluyen como cantidades reembolsables en su declaración de impuestos?

- a. Impuesto federal sobre ingreso retenido en formulario W-2
- b. Cantidad del Crédito Tributario Adicional por Hijos
- c. Crédito Tributario por Hijos
- d. Ambos a y b

2.15 ¿Cuál es la cantidad de Ingreso Tributable reportado en la Forma 1040?

- a. \$0
- b. \$53,824
- c. \$59,212
- d. \$61,124

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 2024 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 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 test practice problems
 - Lets volunteers prepare test scenario returns for the test/retest



Go to <https://apps.irs.gov/app/vita/>. 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 & Applications

www.irs.gov

- Document upload tool
<https://www.irs.gov/help/irs-document-upload-tool>
- Your account
<https://www.irs.gov/your-account>
- IRS Free File
<https://www.irs.gov/irs-free-file-do-your-taxes-for-free>
- Where's My Refund
<https://www.irs.gov/wheres-my-refund>
- Pay Directly From Your Bank Account
<https://www.irs.gov/payments/direct-pay>
- Get Your Tax Records
<https://www.irs.gov/individuals/get-transcript>
- Identity Protection Pin (IP PIN)
<https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>
- Tax Withholding Estimator
<https://www.irs.gov/individuals/tax-withholding-estimator>
- Taxpayer Assistance Center Locator
<https://www.irs.gov/help/contact-your-local-irs-office>

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