


Advanced Scenario 9: Joe Lopez

Directions

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

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

Interview Notes

- Joe is age 41 and was widowed in July, 2023. He has a daughter, Josie, age 9, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie. In order to work, he pays childcare expenses to Southside Daycare.
- Joe purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Joe and Josie are U.S. citizens and lived in the United States all year in 2024.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service						OMB Number 1545-1964			
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: <ul style="list-style-type: none">• 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• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• 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) JOE		M.I.	Last name LOPEZ		Your date of birth 04/12/1983		Your job JANITOR				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 200 SKY WAY			Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP		
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024:					Legally blind			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
A U.S. citizen <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No					Totally and permanently disabled			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
In the U.S. on a visa <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					Issued an identity protection PIN			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
A full-time student <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					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					If you have a balance due , would you like to make a payment directly from						
<input type="checkbox"/> Direct deposit <input checked="" type="checkbox"/> Check by mail					<input type="checkbox"/> Bank account <input type="checkbox"/> Direct debit						
<input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other					<input type="checkbox"/> Set up installment agreement <input checked="" type="checkbox"/> Mail payment to IRS						
Would you like to receive written communications from the IRS in a language other than English					Would you like information on how to vote and/or how to register to vote			Would you like \$3 to go to the Presidential Election Campaign Fund			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
As of December 31, 2024, what was your marital status											
<input type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No											
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"/> Divorced <input type="checkbox"/> Legally Separated <input checked="" type="checkbox"/> Widowed											
Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 2023											
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.					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	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
JOSIE LOPEZ	07/24/2015	DAUGHTER	12	S	Y	Y	Y	N			

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2024)

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 <u>1</u>	<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 checked="" 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 Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Amount \$ _____ 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 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"/> 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 Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <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)	

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	Standard or Itemized Deductions (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Notes/Comments
Paid any of these expenses in 2024: <input type="checkbox"/> (B) Student loan interest <input checked="" type="checkbox"/> (B) Child and dependent care <input checked="" 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	Notes/Comments
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.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input checked="" 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"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <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"/> Additional information you think we should know	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) 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) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <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 for accurate tax preparation	Notes/Comments

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

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
2. Would you say you read a newspaper 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
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)

☐ **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
☐ Vietnamese
☐ Korean
☐ Japanese
Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** (provide details below)

☐ African American
☐ Jamaican
☐ Haitian
☐ Nigerian
☐ Ethiopian
☐ Somali
Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** (provide details below)

☐ Mexican
☐ Puerto Rican
☐ Salvadoran
☐ Cuban
☐ Dominican
☐ Guatemalan
Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** (provide details below)

☐ Lebanese
☐ Iranian
☐ Egyptian
☐ Syrian
☐ Iraqi
☐ Israeli
Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** (provide details below)

☐ Native Hawaiian
☐ Samoan
☐ Chamorro
☐ Tongan
☐ Fijian
☐ Marshallese
Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (provide details below)

☐ English
☐ German
☐ Irish
☐ Italian
☐ Polish
☐ Scottish
Enter, for example, French, Swedish, Norwegian, etc.

6. What is your spouse's 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
☐ Vietnamese
☐ Korean
☐ Japanese
Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** (provide details below)

☐ African American
☐ Jamaican
☐ Haitian
☐ Nigerian
☐ Ethiopian
☐ Somali
Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** (provide details below)

☐ Mexican
☐ Puerto Rican
☐ Salvadoran
☐ Cuban
☐ Dominican
☐ Guatemalan
Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** (provide details below)

☐ Lebanese
☐ Iranian
☐ Egyptian
☐ Syrian
☐ Iraqi
☐ Israeli
Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** (provide details below)

☐ Native Hawaiian
☐ Samoan
☐ Chamorro
☐ Tongan
☐ Fijian
☐ Marshallese
Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (provide details below)

☐ English
☐ German
☐ Irish
☐ Italian
☐ Polish
☐ Scottish
Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/](https://www.treasury.gov/sorn) System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

22222		a Employee's social security number 328-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 34-800XXXX				1 Wages, tips, other compensation \$42,000.00	2 Federal income tax withheld \$1,700.00		
c Employer's name, address, and ZIP code ROSEWOOD SCHOOL DISTRICT 1452 ROOSEVELT CIRCLE YOUR CITY, YOUR STATE, ZIP				3 Social security wages \$43,500.00	4 Social security tax withheld \$2,697.00		
				5 Medicare wages and tips \$43,500.00	6 Medicare tax withheld \$630.75		
				7 Social security tips	8 Allocated tips		
d Control number				9	10 Dependent care benefits		
e Employee's first name and initial JOE		Last name LOPEZ		Suff.	11 Nonqualified plans		
f Employee's address and ZIP code 200 SKY WAY YOUR CITY, YOUR STATE, ZIP		13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12a \$1,500.00	
						12b	
						12c	
						12d	
15 State YS	Employer's state ID number 34-800XXXX		16 State wages, tips, etc. \$42,000.00	17 State income tax \$600.00	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 1—For State, City, or Local Tax Department

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year 2024	Interest Income
PAYER'S TIN 22-700XXXX		RECIPIENT'S TIN 328-00-XXXX	1 Interest income \$ 140.00	Copy 1 For State Tax Department
2 Early withdrawal penalty \$ 28.00				
3 Interest on U.S. Savings Bonds and Treasury obligations \$		4 Federal income tax withheld \$		5 Investment expenses \$
6 Foreign tax paid \$		7 Foreign country or U.S. territory		8 Tax-exempt interest \$
9 Specified private activity bond interest \$		10 Market discount \$		11 Bond premium \$
12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$		
FATCA filing requirement <input type="checkbox"/>		14 Tax-exempt and tax credit bond CUSIP no.		15 State \$
16 State identification no. \$		17 State tax withheld \$		
Account number (see instructions)		18 State tax withheld \$		

Form **1099-INT** (Rev. 1-2024) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Part I Recipient Information

1 Marketplace identifier 12-3456789	2 Marketplace-assigned policy number 987654	3 Policy issuer's name
4 Recipient's name JOE LOPEZ	5 Recipient's SSN 328-00-XXXX	6 Recipient's date of birth 4/12/1983
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date 01/01/2024	11 Policy termination date 12/31/2024	12 Street address (including apartment no.)
13 City or town YOUR CITY	14 State or province YOUR STATE	15 Country and ZIP or foreign postal code ZIP

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	JOE LOPEZ	328-00-XXXX	04/12/1983	01/01/2024	12/31/2024
17	JOSIE LOPEZ	125-00-XXXX	07/24/2015	01/01/2024	12/31/2024
18					
19					
20					

Part III Coverage Information

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



Southside **Day Care**

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

December 31, 2024

Received from Joe Lopez

\$7,200 for daycare services for Josie

Total amount received for after school
care in 2024 - \$7,200

Ellen River

EIN: 35-900XXXX