



# 6744

## VITA/TCE Volunteer Assistor's Test/Retest

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

2023 RETURNS



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



# How to Get Technical Updates?

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

## Volunteer Standards of Conduct

### VITA/TCE Programs

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

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

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

**VSC 1** – Follow all Quality Site Requirements (QSR).

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

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

**VSC 4** – Do not knowingly prepare false returns.

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

**VSC 6** – Treat all taxpayers in a professional, courteous, and respectful manner.

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

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

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### 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.

# Table of Contents

---

<b>PREFACE.....</b>	<b>1</b>	Basic Scenario 2: Cameron and Deirdre Edmunds.....	32
Quality Return Process.....	1	Basic Scenario 2: Test Questions.....	32
Test Instructions.....	2	Basic Scenario 3: Eric and Fiona Fisher .....	33
Special Accommodations .....	2	Basic Scenario 3: Test Questions.....	33
Reference Materials .....	2	Basic Scenario 4: Jack and Diane Gibson .....	34
Using Tax Preparation Software .....	2	Basic Scenario 4: Test Questions.....	34
Taking the Test.....	3	Basic Scenario 5: Jasmine Harris .....	35
Test Answer Sheet.....	3	Basic Scenario 5: Test Questions.....	35
Certification Tests .....	4	Basic Scenario 6: Lucas Turner.....	36
Test Answer Sheet.....	6	Basic Scenario 6: Test Questions.....	36
Test Answer Sheet.....	7	Basic Scenario 7: Owen and Kimberly Walker ..	37
Test Answer Sheet.....	8	Basic Scenario 7: Test Questions.....	45
Test Answer Sheet.....	9	Basic Scenario 8: Zoe Watson .....	46
<b>RETEST ANSWER SHEETS.....</b>	<b>10</b>	Basic Scenario 8: Test Questions.....	51
<b>VOLUNTEER STANDARDS OF CONDUCT TEST .....</b>	<b>14</b>	Basic Scenario 9: Hailey Simpson.....	52
Test Questions.....	14	Basic Scenario 9: Test Questions.....	59
<b>VOLUNTEER STANDARDS OF CONDUCT RETEST QUESTIONS .....</b>	<b>17</b>	<b>BASIC COURSE RETEST QUESTIONS.....</b>	<b>60</b>
Volunteer Standards of Conduct Agreement.....	19	Retest Basic Scenario 1: Adam Baker.....	60
<b>INTAKE / INTERVIEW AND QUALITY REVIEW TEST QUESTIONS.....</b>	<b>21</b>	Basic Scenario 1: Retest Questions .....	60
Intake / Interview and Quality Review Retest Questions .....	23	Retest Basic Scenario 2: Cameron and Deirdre Edmunds.....	61
<b>SITE COORDINATOR TEST QUESTIONS .....</b>	<b>25</b>	Basic Scenario 2: Retest Questions .....	61
Site Coordinator Certification Retest Questions.....	28	Retest Basic Scenario 3: Eric and Fiona Fisher .....	62
<b>BASIC COURSE SCENARIOS AND TEST QUESTIONS .....</b>	<b>31</b>	Basic Scenario 3: Retest Questions .....	62
Basic Scenario 1: Adam Baker .....	31	Retest Basic Scenario 4: Jack and Diane Gibson .....	63
Basic Scenario 1: Test Questions.....	31	Basic Scenario 4: Retest Questions .....	63
		Retest Basic Scenario 5: Jasmine Harris .....	64
		Basic Scenario 5: Retest Questions .....	64

# Table of Contents

---

Retest Basic Scenario 6: Lucas Turner .....	65
Basic Scenario 6: Retest Questions.....	65
Basic Scenario 7: Retest Questions.....	66
Basic Scenario 8: Retest Questions.....	67
Basic Scenario 9: Retest Questions.....	68
<b>ADVANCED COURSE SCENARIOS AND TEST QUESTIONS .....</b>	<b>69</b>
Advanced Scenario 1: Lydia Roadway .....	69
Advanced Scenario 1: Test Questions.....	69
Advanced Scenario 2: Scott and Barbara Gyms .....	70
Advanced Scenario 2: Test Questions.....	70
Advanced Scenario 3: Rose Jones .....	71
Advanced Scenario 3: Test Questions.....	71
Advanced Scenario 4: Carmen Gomez.....	72
Advanced Scenario 4: Test Questions.....	72
Advanced Scenario 5: Helen White.....	73
Advanced Scenario 5: Test Questions.....	73
Advanced Scenario 6: Mike Cooper .....	74
Advanced Scenario 6: Test Questions.....	74
Advanced Scenario 7: Matthew and Rebecca Monroe .....	75
Advanced Scenario 7: Test Questions.....	83
Advanced Scenario 8: Julia Oakley.....	84
Advanced Scenario 8: Test Questions.....	95
Advanced Scenario 9: David MacLee .....	96
Advanced Scenario 9: Test Questions.....	103
Advanced Scenario 1: Lydia Roadway .....	104
Advanced Scenario 1: Retest Questions.....	104
Advanced Scenario 2: Scott and Barbara Gyms .....	105
Advanced Scenario 2: Retest Questions.....	105
Advanced Scenario 3: Rose Jones .....	106
Advanced Scenario 3: Retest Questions.....	106
Advanced Scenario 4: Carmen Gomez .....	107
Advanced Scenario 4: Retest Questions.....	107
Advanced Scenario 5: Helen White.....	108
Advanced Scenario 5: Retest Questions.....	108
Advanced Scenario 6: Mike Cooper .....	109
Advanced Scenario 6: Retest Questions.....	109
Advanced Scenario 7: Matthew and Rebecca Monroe .....	110
Advanced Scenario 7: Retest Questions.....	110
Advanced Scenario 8: Julia Oakley.....	112
Advanced Scenario 8: Retest Questions.....	112
Advanced Scenario 9: David MacLee .....	114
Advanced Scenario 9: Retest Questions.....	114
<b>MILITARY COURSE SCENARIOS AND TEST QUESTIONS .....</b>	<b>115</b>
Military Scenario 1: Amanda Franks.....	115
Military Scenario 1: Test Questions .....	115
Military Scenario 2: Cory and Chelsea Springs .....	116
Military Scenario 2: Test Questions .....	116
Military Scenario 3: Sasha Pippen.....	117
Military Scenario 3: Test Questions .....	117
Military Scenario 4: Scott and Mary Johnson ..	118
Military Scenario 4: Test Questions .....	118
Military Scenario 5: Jesse and Nicole James.....	119

# Table of Contents

---

Military Scenario 5: Test Questions .....	125	International Scenario 3: Retest Questions.....	143
<b>MILITARY COURSE SCENARIOS AND RETEST QUESTIONS .....</b>	<b>126</b>	<b>FEDERAL TAX LAW UPDATE TEST FOR CIRCULAR 230 PROFESSIONALS .....</b>	<b>145</b>
Military Scenario 1: Amanda Franks.....	126	Scenario 1: Herb and Alice Freeman.....	145
Military Scenario 1: Retest Questions .....	126	Scenario 1: Test Questions.....	145
Military Scenario 2: Cory and Chelsea Springs .....	127	Scenario 2: Chloe Carlow.....	146
Military Scenario 2: Retest Questions .....	127	Scenario 2: Test Questions.....	146
Military Scenario 3: Sasha Pippen.....	128	Scenario 3: Luther and Lexi Lincoln .....	147
Military Scenario 3: Retest Questions .....	128	Scenario 3: Test Questions.....	147
Military Scenario 4: Scott and Mary Johnson ..	129	Scenario 4: Siena King .....	149
Military Scenario 4: Retest Questions .....	129	<b>FEDERAL TAX LAW UPDATE RETEST FOR CIRCULAR 230 PROFESSIONALS .....</b>	<b>157</b>
Military Scenario 5: Jesse and Nicole James..	130	Scenario 1: Herb and Alice Freeman.....	157
Military Scenario 5: Retest Questions .....	131	Scenario 1: Retest Questions.....	157
<b>INTERNATIONAL COURSE SCENARIOS AND TEST QUESTIONS .....</b>	<b>132</b>	Scenario 2: Chloe Carlow.....	158
International Scenario 1: Daniel and Ruth Kangaroo .....	132	Scenario 2: Retest Questions.....	158
International Scenario 1: Test Questions .....	132	Scenario 3: Luther and Lexi Lincoln .....	159
International Scenario 2: Jacques and Dana Plougeur.....	133	Scenario 3: Retest Questions.....	159
International Scenario 2: Test Questions.....	133	Scenario 4: Siena King .....	160
International Scenario 3: George and Charlotte Middleton .....	134	Scenario 4: Retest Questions.....	160
International Scenario 3: Test Questions.....	139	<b>2023 VITA/TCE FOREIGN STUDENT TEST FOR VOLUNTEERS .....</b>	<b>161</b>
<b>INTERNATIONAL COURSE RETEST QUESTIONS .....</b>	<b>141</b>	Scenario 1: Enrique Satō.....	176
International Scenario 1: Daniel and Ruth Kangaroo .....	141	Scenario 1: Enrique Sato Test Questions.....	176
International Scenario 1: Retest Questions .....	141	Taxability of Income, ITINs, and Credits .....	177
International Scenario 2: Jacques and Dana Plougeur.....	142	Scenario 2: Kim Lee .....	179
International Scenario 2: Retest Questions .....	142	Scenario 2: Kim Lee Test Questions .....	182

## Table of Contents

---

Scenario 4: Sonya Ivanov Test Questions.....186

Refunds, Deductions, and  
the Best Form to Use.....187

**2023 VITA/TCE FOREIGN STUDENT  
RETEST FOR VOLUNTEERS .....**189

Residency Status, Form 8843,  
and Filing Status.....189

Scenario 1: Enrique Satō Retest Questions ....192

Taxability of Income, ITINs, and Credits .....193

Scenario 2: Kim Lee Retest Questions.....194

Scenario 3: Rudra Ram Retest Questions .....195

Scenario 4: Sonya Ivanov Retest Questions ...196

Refunds, Deductions, and  
the Best Form to Use.....197

**OVER THE PHONE INTERPRETER  
SERVICES TEST QUESTIONS .....**200

**OVER THE PHONE INTERPRETER  
SERVICES RETEST QUESTIONS .....**202

# Form 6744 – 2023 VITA/TCE Test

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## Preface

### Quality Return Process

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

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

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

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

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

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

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

# Test Instructions

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## Special Accommodations

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

## Reference Materials

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

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

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

## Using Tax Preparation Software

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

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

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

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

## **Taking the Test**

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

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

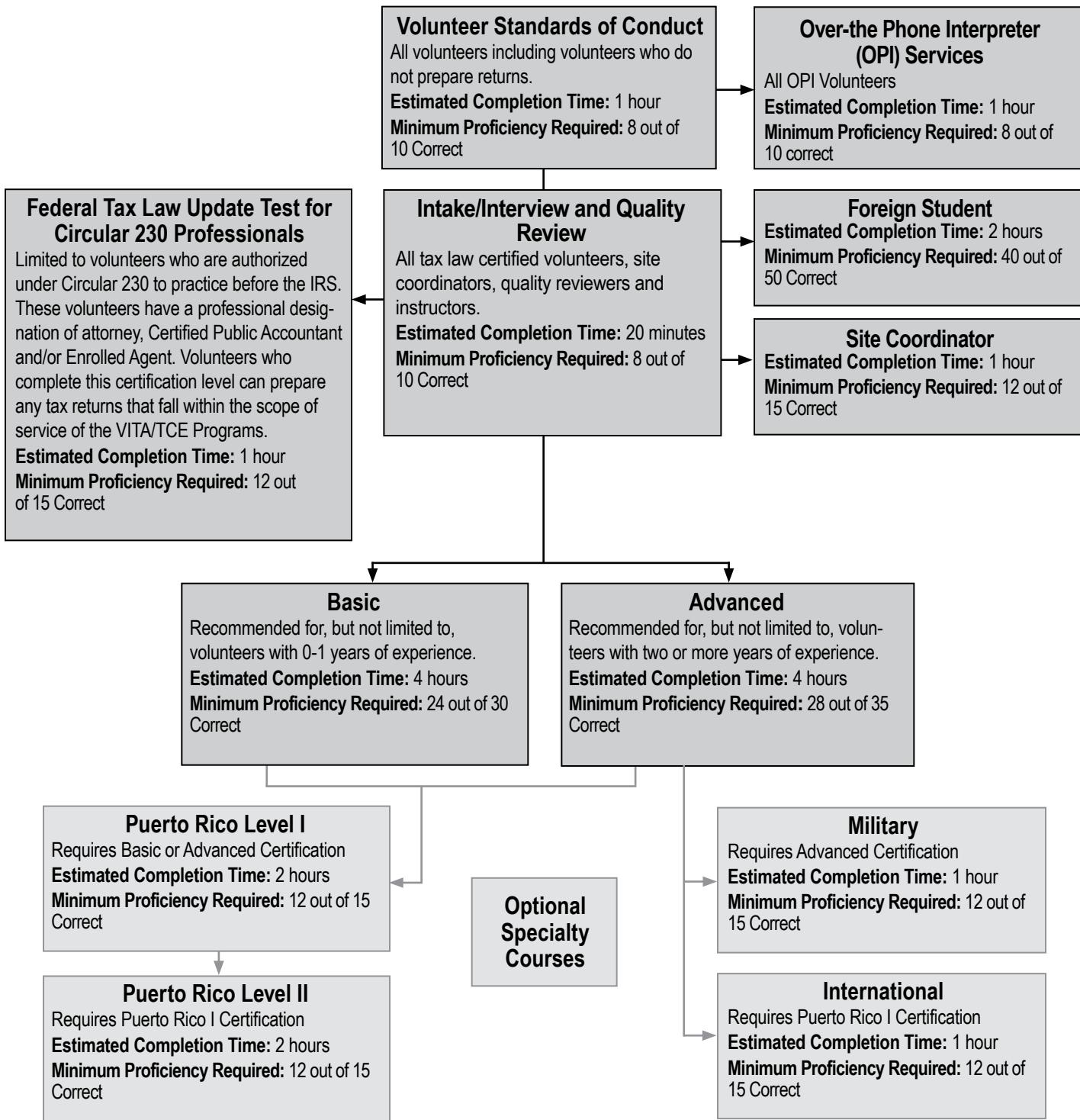
Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest,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

## **Test Answer Sheet**

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

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

# Certification Tests



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

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

## Certification Tests (cont'd)

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

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

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

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

# Test Answer Sheet

Name \_\_\_\_\_

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

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

Standards of Conduct		Intake/ Interview and Quality Review Test		Site Coordinator Test		Military Course Test	
1.		1.		1.		1.	Military Scenario 1
2.		2.		2.		2.	
3.		3.		3.		3.	Military Scenario 2
4.		4.		4.		4.	
5.		5.		5.		5.	
6.		6.		6.		6.	
7.		7.		7.		7.	Military Scenario 3
8.		8.		8.		8.	
9.		9.		9.		9.	Military Scenario 4
10.		10.		10.		10.	
Total Answers Correct: _____		Total Answers Correct: _____		Total Answers Correct: _____		Total Answers Correct: _____	
Total Questions: 10		Total Questions: 10		Total Questions: 15		Total Questions: 15	
Passing Score: 8 of 10		Passing Score: 8 of 10		Passing Score: 12 of 15		Passing Score: 12 of 15	

## Privacy Act Notice

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

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

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

# Test Answer Sheet

Name \_\_\_\_\_

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

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

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

Basic Course Test	
Basic Scenario 8	
20.	
21.	
22.	
23.	
24.	
Basic Scenario 9	
25.	
26.	
27.	
28.	
29.	
30.	

Total Answers Correct: \_\_\_\_\_  
Total Questions: 30  
**Passing Score:** 24 of 30

Advanced Course Test	
Advanced Scenario 1	
1.	
2.	
3.	
Advanced Scenario 2	
4.	
5.	
Advanced Scenario 3	
6.	
7.	
Advanced Scenario 4	
8.	
Advanced Scenario 5	
9.	
10.	
Advanced Scenario 6	
11.	
12.	

Advanced Course Test	
Advanced Scenario 7	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
Advanced Scenario 8	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
Advanced Scenario 9	
30.	
31.	
32.	
33.	
34.	
35.	

Total Answers Correct: \_\_\_\_\_  
Total Questions: 35  
**Passing Score:** 28 of 35

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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.

# Test Answer Sheet

Name \_\_\_\_\_

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

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

## International Course Test

### International Scenario 1

1.	
2.	

### International Scenario 2

3.	
4.	
5.	
6.	

### International Scenario 3

7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: \_\_\_\_\_

Total Questions: 15

**Passing Score:** 12 of 15

## Circular 230 Test

### Circular 230 Scenario 1

1.	
2.	
3.	

### Circular 230 Scenario 2

4.	
5.	
6.	

### Circular 230 Scenario 3

7.	
8.	
9.	
10.	

### Circular 230 Scenario 4

11.	
12.	
13.	
14.	
15.	

Total Answers Correct: \_\_\_\_\_

Total Questions: 15

**Passing Score:** 12 of 15

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

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	

### Foreign Student Scenario 1

14.	
15.	

### Foreign Student Taxability of Income, ITINs, and Credits

16.	
17.	
18.	
19.	
20.	
21.	
22.	
23.	
24.	

### Foreign Student Scenario 2

25.	
26.	
27.	

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

28.	
29.	
30.	
31.	
32.	
33.	

### Foreign Student Scenario 4

34.	
35.	
36.	
37.	

### Foreign Student Refunds, Deductions, and the Best Form to Use

38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: \_\_\_\_\_

Total Questions: 50

**Passing Score:** 40 of 50

## 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.

# Test Answer Sheet

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Name \_\_\_\_\_

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

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

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## Over the Phone Interpreter Services Test

---

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: \_\_\_\_\_

Total Questions: 10

Passing Score: 8 of 10

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## Privacy Act Notice

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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.

## Retest Answer Sheet

Name \_\_\_\_\_

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

<b>Standards of Conduct</b>		<b>Intake/ Interview and Quality Review Test</b>	<b>Site Coordinator Test</b>	<b>Military Course Test</b>
1.		1.		
2.		2.		
3.		3.		
4.		4.		
5.		5.		
6.		6.		
7.		7.		
8.		8.		
9.		9.		
10.		10.		
Total Answers Correct: _____		Total Answers Correct: _____	Total Answers Correct: _____	Total Answers Correct: _____
Total Questions: 10		Total Questions: 10	Total Questions: 15	Total Questions: 15
<b>Passing Score: 8 of 10</b>		<b>Passing Score: 8 of 10</b>	<b>Passing Score: 12 of 15</b>	<b>Passing Score: 12 of 15</b>

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<b>Basic Course Test</b>		<b>Basic Course Test</b>		<b>Advanced Course Test</b>		<b>Advanced Course Test</b>	
Basic Scenario 1		Basic Scenario 8		Advanced Scenario 1		Advanced Scenario 7	
1.		20.		1.		15.	
2.		21.		2.		16.	
Basic Scenario 2		22.		3.		17.	
3.		23.		Advanced Scenario 2		18.	
4.		24.		4.		19.	
Basic Scenario 3		Basic Scenario 9		5.		20.	
5.		25.		6.		21.	
6.		26.		7.		22.	
Basic Scenario 4		27.		Advanced Scenario 3		Advanced Scenario 8	
7.		28.		8.		23.	
8.		29.		Advanced Scenario 4		24.	
Basic Scenario 5		30.		9.		25.	
9.		Total Answers Correct: _____		10.		26.	
10.		Total Questions: 30		Advanced Scenario 5		27.	
Basic Scenario 6		<b>Passing Score: 24 of 30</b>		11.		28.	
11.				12.		29.	
12.				Advanced Scenario 6		Advanced Scenario 9	
13.				13.		30.	
Basic Scenario 7				14.		31.	
14.						32.	
15.						33.	
16.						34.	
17.						35.	
18.						Total Answers Correct: _____	
19.						Total Questions: 35	
						<b>Passing Score: 28 of 35</b>	

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<b>International Course Test</b>		<b>Circular 230 Test</b>		<b>Foreign Student Residency Status, Form 8843, and Filing Status Test</b>		<b>Foreign Student Residency Status, Form 8843, and Filing Status Test</b>	
International Scenario 1		Circular 230 Scenario 1					
1.		1.		1.		28.	
2.		2.		2.		29.	
International Scenario 2		Circular 230 Scenario 2				Foreign Student Scenario 3	
3.		4.		3.		30.	
4.		5.		4.		31.	
5.		6.		5.		32.	
6.		Circular 230 Scenario 3		6.		33.	
7.		7.		7.		Foreign Student Scenario 4	
8.		8.		8.		34.	
9.		9.		9.		35.	
10.		10.		10.		36.	
11.		Circular 230 Scenario 4		11.		37.	
12.		11.		11.		Foreign Student Refunds, Deductions, and the Best Form to Use	
13.		12.		12.		38.	
14.		13.		13.		39.	
15.		14.		14.		40.	
Total Answers Correct: _____		Total Answers Correct: _____		Foreign Student Scenario 1		41.	
Total Questions: 15		Total Questions: 15		14.		42.	
<b>Passing Score: 12 of 15</b>		<b>Passing Score: 12 of 15</b>		15.		43.	
				16.		44.	
				17.		45.	
				Foreign Student Taxability of Income, ITINs, and Credits		46.	
				18.		47.	
				19.		48.	
				20.		49.	
				21.		50.	
				22.		Total Answers Correct: _____	
				23.		Total Questions: 50	
				24.		<b>Passing Score: 40 of 50</b>	
				Foreign Student Scenario 2			
				25.			
				26.			
				27.			

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## Retest Answer Sheet

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Name \_\_\_\_\_

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### Over the Phone Interpreter Services Retest

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1.	
2.	
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10.	

Total Answers Correct: \_\_\_\_\_

Total Questions: 10

**Passing Score:** 8 of 10

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# Volunteer Standards of Conduct Test

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

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

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

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

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

## Test Questions

### Directions

Using your resource materials, answer the following questions:

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

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

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

# Volunteer Standards of Conduct Retest Questions

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## Directions

Using your resource materials, answer the following questions:

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

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

# Volunteer Standards of Conduct Agreement

Form **13615**  
(October 2023)

Department of the Treasury - Internal Revenue Service

## Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

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

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

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

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

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

**VSC #4** - Do not knowingly prepare false returns.

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

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

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

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

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

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

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

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

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<b>Volunteer:</b> 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) <b>OR</b>	Date					
<b>Volunteer Certification Levels (Add the letter "P" for all passing test scores)</b>								
Volunteer Standards of Conduct <b>(Required for ALL)</b>	Intake/Interview & Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico 1      2	Foreign Students
<b>Optional Tests</b> Federal Tax Law Update Test Only for Circular 230 Professionals (C230)  <b>Federal Tax Law Update Test for Circular 230 Professionals (C230):</b> 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 <a href="#">Publication 5683</a> , VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions. <b>Note:</b> Advanced certification is necessary to qualify for Continuing Education (CE) Credits. The C230 test does not qualify the volunteer to receive CE Credits. Refer to <a href="#">Publication 5362</a> , Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.								
Professional designation (Attorney, CPA, or Enrolled Agent)	Licensing jurisdiction (state)		Bar, license, registration, or enrollment number			Effective or issue date	Expiration date (if provided)	
<b>Coordinator, Sponsoring Partner, Instructor or IRS Contact:</b> 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) <b>OR</b>			Date		
<b>Parent/Guardian:</b> By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE program.								
Parent/Guardian name (printed)	Signature (electronic)		Signature (type/print) <b>OR</b>			Date		
<b>For Continuing Education (CE) Credits ONLY</b> <i>(to be completed by the coordinator or partner)</i>								
<b>Instructions:</b> Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits <b>will not be issued without a PTIN</b> for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. <b>The coordinator, sponsoring partner, or instructor must sign and date this form</b> and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to <a href="#">Publication 5362</a> , Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or <a href="#">Publication 5683</a> , 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) P - _____				CTEC ID number (if applicable) A - _____			
Address (VITA/TCE Site or teaching location)		Site Identification Number (SIDN) S - _____						
<b>Professional Status (check only one box)</b>								
<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)						
<input type="checkbox"/> Attorney	<input type="checkbox"/> Certified Financial Planner (CFP)							
<input type="checkbox"/> California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)								
<b>Certification Level</b> (Check only one box below)			<b>Volunteer Hours</b> (Minimum of 10 volunteer hours required to issue CE Credits)					
<input type="checkbox"/> Advanced <b>OR</b> <input type="checkbox"/> Advanced and One or More Specialty Courses			Total hours volunteered (qualifies for 14 CE credits) <b>OR</b> Total hours volunteered (qualifies for 18 CE credits)					
<b>Coordinator, Sponsoring Partner, or Instructor:</b> 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) <b>OR</b>			Date		

# Intake / Interview and Quality Review Test Questions

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## Directions

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

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

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

# Intake / Interview and Quality Review Retest Questions

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## Directions

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

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

8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.

  - a. True
  - b. False
9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.

  - a. True
  - b. False
10. Which of the following four critical processes for quality review is **not** correct:

  - a. Engaging the taxpayer in the review process.
  - b. Using Google as a main reference for tax law determinations.
  - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
  - d. Comparing source documents provided by the taxpayer.

# Site Coordinator Test Questions

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## Directions

Review the Site Coordinator training and answer the following questions.

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

- 7.** All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be verified and all “Unsure” answers must be changed to “Yes” or “No”.
- a.** True  
**b.** False
- 8.** It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.
- a.** True  
**b.** False
- 9.** Which of the following is **not** a qualifying certification to earn Continuing Education Credits?
- a.** Military  
**b.** Advanced  
**c.** Federal Tax Law Update Test for Circular 230 Professionals  
**d.** International
- 10.** Prior to opening, each site must have Form 15272, VITA/TCE Security Plan, approved \_\_\_\_\_ and a copy available at the site.
- a.** Annually  
**b.** Monthly  
**c.** Every other year  
**d.** Before the end of the filing season
- 11.** Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?
- a.** Publication 5166, VITA/TCE Volunteer Quality Site Requirements  
**b.** Publication 4012, VITA/TCE Volunteer Resource Guide  
**c.** Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training  
**d.** Publication 5450, VITA/TCE Site Operations
- 12.** At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.
- a.** True  
**b.** False

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

# Site Coordinator Certification Retest Questions

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## Directions

Review the Site Coordinator training and answer the following questions.

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

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

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

# Basic Course Scenarios and Test Questions

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## Directions

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

## Basic Scenario 1: Adam Baker

### Interview Notes

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

## Basic Scenario 1: Test Questions

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

## Basic Scenario 2: Cameron and Deirdre Edmunds

### Interview Notes

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

### Basic Scenario 2: Test Questions

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

## **Basic Scenario 3: Eric and Fiona Fisher**

### **Interview Notes**

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

### **Basic Scenario 3: Test Questions**

5. Which of the Fisher's children qualifies for the Child Tax Credit (CTC)?
  - a. Grace
  - b. Ian
  - c. Grace and Ian
  - d. Neither
6. The Additional Child Tax Credit is limited to \$ \_\_\_\_\_ per child. (Note: whole number only, do not use special characters.)

## **Basic Scenario 4: Jack and Diane Gibson**

### **Interview Notes**

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

### **Basic Scenario 4: Test Questions**

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

## **Basic Scenario 5: Jasmine Harris**

### **Interview Notes**

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

### **Basic Scenario 5: Test Questions**

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

## Basic Scenario 6: Lucas Turner

### Interview Notes

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

### Basic Scenario 6: Test Questions

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

## Basic Scenario 7: Owen and Kimberly Walker

### Directions

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

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

### Interview Notes

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



**Form 13614-C**  
(October 2023)

Department of the Treasury - Internal Revenue Service

**Intake/interview and Quality Review Sheet**
OMB Number  
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

**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](mailto:wi.voltax@irs.gov)****Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name OWEN	M.I. 	Last name WALKER	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name KIMBERLY	M.I. 	Last name WALKER	Best contact number YOUR PHONE NUMBER	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 5 PEBBLE LANE	Apt # 	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 07/15/1954	5. Your job title RETIRIED	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student □ Yes <input checked="" type="checkbox"/> No	□ Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 01/30/1959	8. Your spouse's job title CLERK	9. Last year, was your spouse: b. Totally and permanently disabled	a. Full-time student □ Yes <input checked="" type="checkbox"/> No	□ Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		b. Legally blind	c. Legally blind	c. Legally blind
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		□ Yes <input checked="" type="checkbox"/> No	□ Unsure	□ Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what  Never Married    Married  
was your marital status?    Married
- (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2023?  
 Yes    No
- b. Did you live with your spouse during any part of the last six months of 2023?  
 Yes    No

- Divorced  
 Legally Separated  
 Widowed
- Date of final decree  
Date of separate maintenance decree  
Year of spouse's death

## 2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative or any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of income? (yes,no,n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) SHELBY WALKER	09/03/2003	(b) DAUGH	(d) 12	(e) YES	(f) (g) YES	(h) NO	(i) (l)					

If additional space is needed check here  and list on page 3**Form 13614-C** (Rev. 10-2023)

www.irs.gov

Catalog Number 52121E

**Check appropriate box for each question in each section**

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

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
  2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  
 You  Spouse
  3. If you are due a refund, would you like:  
a. Direct deposit  Yes  No
  4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
  5. Did you live in an area that was declared a Federal disaster area?  Yes  No If yes, where? \_\_\_\_\_
  6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No
  7. Would you like information on how to vote and/or how to register to vote?  Yes  No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Prefer not to answer
  9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Prefer not to answer
  10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  12. Your race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
  13. Your spouse's race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
  14. Your ethnicity?  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
  15. Your spouse's ethnicity?  
 Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
- Additional comments \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

www.irs.gov

Form 13614-C (Rev. 10-2023)

Catalog Number 52121E

Form W-2

a Employee's social security number <b>128-00-XXXX</b>	OMB No. 1545-0008			Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>25-XXXXXXX</b>	1 Wages, tips, other compensation <b>\$24,000</b>			2 Federal income tax withheld <b>\$3,500</b>	
c Employer's name, address, and ZIP code  CAVE STREET MARKET 200 ROCK ROAD YOUR CITY, YOUR STATE, ZIP	3 Social security wages <b>\$24,000</b>			4 Social security tax withheld <b>\$1,488</b>	
	5 Medicare wages and tips <b>\$24,000</b>			6 Medicare tax withheld <b>\$348.00</b>	
	7 Social security tips			8 Allocated tips	
d Control number  <b>9</b>				10 Dependent care benefits	
e Employee's first name and initial  KIMBERLY WALKER 5 PEBBLE LANE YOUR CITY, YOUR STATE, ZIP	Suff.	11 Nonqualified plans  <b>12a See instructions for box 12 Code DD</b>			<b>\$2,300</b>
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	<b>12b</b>
		14 Other			<b>12c</b>
					<b>12d</b>
f Employee's address and ZIP code  <b>15 State Employer's state ID number YS   25-XXXXXXX</b>	<b>16 State wages, tips, etc. \$24,000</b>	<b>17 State income tax</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>	<b>20 Locality name</b>

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

**2023**

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.

Forms 1099-R & SSA 1099

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution  \$ 18,000	OMB No. 1545-0119  2023  Form 1099-R
BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP		2a Taxable amount  \$ 18,000	
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
PAYER'S TIN  40-100XXXX	RECIPIENT'S TIN  127-00-XXXX	3 Capital gain (included in box 2a)  \$	4 Federal income tax withheld  \$ 6,000
RECIPIENT'S name  OWEN WALKER		5 Employee contributions/ Designated Roth contributions or insurance premiums  \$	6 Net unrealized appreciation in employer's securities  \$
Street address (including apt. no.)  5 PEBBLE LANE		7 Distribution code(s)  7	8 Other  \$ %
City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP		9a Your percentage of total distribution  %	9b Total employee contributions  \$ %
10 Amount allocable to IRR within 5 years  \$	11 1st year of desig. Roth contrib.  12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld  \$	15 State/Payer's state no.  16 State distribution  \$
Account number (see instructions)		13 Date of payment  17 Local tax withheld  \$	18 Name of locality  19 Local distribution  \$

Form 1099-R

[www.irs.gov/Form1099R](http://www.irs.gov/Form1099R)

Department of the Treasury - Internal Revenue Service

Distributions From  
Pensions, Annuities,  
Retirement or  
Profit-Sharing Plans,  
IRAs, Insurance  
Contracts, etc.

**Copy B**  
Report this  
income on your  
federal tax  
return. If this  
form shows  
federal income  
tax withheld in  
box 4, attach  
this copy to  
your return.

This information is  
being furnished to  
the IRS.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
<b>2023</b> : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name  <b>OWEN WALKER</b>	Box 2. Beneficiary's Social Security Number  <b>127-00-XXXX</b>		
Box 3. Benefits Paid in 2022  <b>\$15,000.00</b>	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4)  <b>\$12,000.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit: \$12,000.00			
Medicare Part B premiums deducted from your benefits \$1,500			
		Box 6. Voluntary Federal Income Tax Withholding  <b>\$1,500.00</b>	
		Box 7. Address  <b>5 PEBBLE LANE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>	
Box 8. Claim Number (Use this number if you need to contact SSA.)			
Draft as of June 21, 2022 - Subject to Change			

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

# Forms 1099-DIV & 1098-T

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		<b>1a</b> Total ordinary dividends  \$ 2,400	OMB No. 1545-0110  Form <b>1099-DIV</b> (Rev. January 2022)  For calendar year 20 <u>23</u>
		<b>1b</b> Qualified dividends  \$ 2,400	
		<b>2a</b> Total capital gain distr.  \$	<b>2b</b> Unrecap. Sec. 1250 gain  \$
		<b>2c</b> Section 1202 gain  \$	<b>2d</b> Collectibles (28%) gain  \$
		<b>2e</b> Section 897 ordinary dividends  \$	<b>2f</b> Section 897 capital gain  \$
RECIPIENT'S name  OWEN WALKER		<b>3</b> Nondividend distributions  \$	<b>4</b> Federal income tax withheld  \$ 240
Street address (including apt. no.)  5 PEBBLE LANE		<b>5</b> Section 199A dividends  \$	<b>6</b> Investment expenses  \$
City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP		<b>7</b> Foreign tax paid  \$	<b>8</b> Foreign country or U.S. possession  \$
		<b>9</b> Cash liquidation distributions  \$	<b>10</b> Noncash liquidation distributions  \$
		<b>11</b> FATCA filing requirement  <input type="checkbox"/>	<b>12</b> Exempt-interest dividends  \$
Account number (see instructions)		<b>14</b> State	<b>15</b> State identification no.
			<b>16</b> State tax withheld  \$

Form **1099-DIV** (Rev. 1-2022) (keep for your records) [www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV) Department of the Treasury - Internal Revenue Service

## Dividends and Distributions

### Copy B For Recipient

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

<input type="checkbox"/> CORRECTED			
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		<b>1</b> Payments received for qualified tuition and related expenses  \$ 9,500	OMB No. 1545-1574  <b>2023</b>  Form <b>1098-T</b>
FILER'S employer identification no.  89-7XXXXXX	STUDENT'S TIN  129-00-XXXX	<b>3</b>	
STUDENT'S name  SHELBY WALKER		<b>4</b> Adjustments made for a prior year  \$	<b>5</b> Scholarships or grants  \$ 9,500
Street address (including apt. no.)  5 PEBBLE LANE		<b>6</b> Adjustments to scholarships or grants for a prior year  \$	<b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2024  <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP		<b>8</b> Checked if at least half-time student  <input checked="" type="checkbox"/>	<b>9</b> Checked if a graduate student  <input type="checkbox"/> <b>10</b> Ins. contract reimb./refund  \$

Form **1098-T** (keep for your records) [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T) Department of the Treasury - Internal Revenue Service

## Tuition Statement

### Copy B For Student

This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

## Receipts



# **Baldwin University Meal Plan**

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

Received from:  
Shelby Walker  
\$5,500.00



College Books  
3710 Baldwin Avenue  
Your City, State, ZIP

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

Payment for books is also on the college website.

**4** Baldwin University  
3700 Baldwin Avenue

4 3700 Baldwin Avenue

Date

To  
**Shelby Walker**  
5 Pebble Lane

Ship To  
Same as recipient

Invoice #05684

Thank you for your business!

## Basic Scenario 7: Test Questions

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

## Basic Scenario 8: Zoe Watson

### Directions

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

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

### Interview Notes

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



<b>Form 13614-C</b> (October 2023)		<b>Intake/Interview and Quality Review Sheet</b>		OMB Number 1545-1964
<p><b>You will need:</b></p> <ul style="list-style-type: none"> <li>• Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social Security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul> <p><b>Volunteers are trained to provide high quality service and uphold the highest ethical standards.</b></p> <p>To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></p>				<ul style="list-style-type: none"> <li>• Please complete pages 1-4 of this form.</li> <li>• You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>• If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>
<b>Part I – Your Personal Information</b> (If you are filing a joint return, enter your names in the same order as last year's return)				
1. Your first name <b>ZOE</b>	M.I. 	Lastname <b>WATSON</b>	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I. 	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 320 MAIN STREET		Apt #	City YOUR CITY	State YS
4. Your Date of Birth 08/23/1976	5. Your job title RETIRED	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Unsure	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				
<b>Part II – Marital Status and Household Information</b>				If additional space is needed check here <input type="checkbox"/> and list on page 3
1. As of December 31, 2023, what was your marital status? <input checked="" type="checkbox"/> Married	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/>		
		b. Did you live with your spouse during any part of the last six months of 2023? <input type="checkbox"/>		
		Date of final decree _____		
		Date of separate maintenance decree _____		
		Year of spouse's death _____		
2. List the names below of: <ul style="list-style-type: none"> <li>• everyone who lived with you last year (other than your spouse)</li> <li>• anyone you supported but did not live with you last year</li> </ul>				
Name (first, last) Do not enter your name or spouse's name below Relationship to you (for example: son, daughter, parent, none, etc.) Date of Birth (mm/dd/yy) Number of months lived in your home last year US Citizen (yes/no) Resident of US, Canada, or Mexico last year (yes/no) Single or Married as of 12/31/23 (S/M) Full-time Student last year (yes/no) Totally and Permanently Disabled (yes/no) (i) _____ (h) _____ (g) _____ (f) _____ (e) _____ (d) _____ (c) _____ (b) _____				<b>To be completed by a Certified Volunteer Preparer</b> Is this person a qualifying child/relative of any other person? (yes/no) Did this person provide more than 50% of his/her own support? (yes/no) Did this person have less than 50% of his/her own support? (yes/no) Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) Did the taxpayer(s) provide more than 50% of income? (yes/no) Did the taxpayer(s) support this person? (yes/no)
YVONNE WATSON	05/09/2004	DAUGH	12	<input checked="" type="checkbox"/> YES <input type="checkbox"/> S <input type="checkbox"/> NO <input type="checkbox"/> NO
JOSHUA WATSON	07/31/1997	SON	12	<input checked="" type="checkbox"/> YES <input type="checkbox"/> S <input type="checkbox"/> NO <input type="checkbox"/> YES

**Check appropriate box for each question in each section**

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

**Additional Information and Questions Related to the Preparation of Your Return**

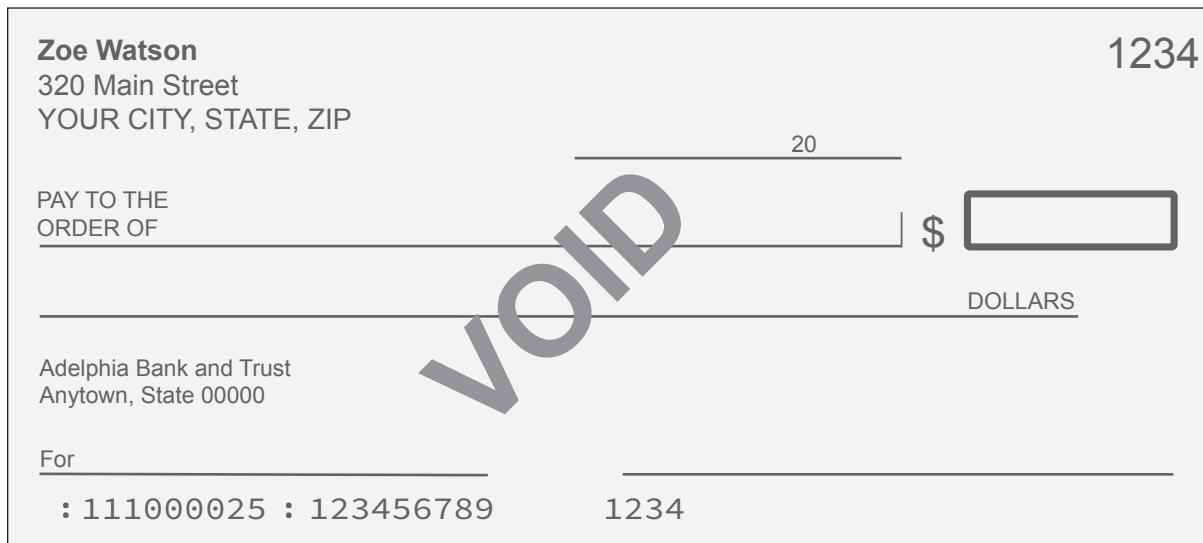
1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  
 You  Spouse
3. If you are due a refund, would you like:  
a. Direct deposit  Yes  No  
b. To purchase U.S. Savings Bonds  Yes  No  
c. To split your refund between different accounts  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No  
If yes, where? \_\_\_\_\_
5. Did you live in an area that was declared a Federal disaster area?  Yes  No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No
7. Would you like information on how to vote and/or how to register to vote?  Yes  No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
12. Your race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
13. Your spouse's race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
14. Your ethnicity?  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
15. Your spouse's ethnicity?  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
- Additional comments \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE-WCAR-MP-T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

## Form 1099-R &amp; Voided Check

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  RUTHERFORD CORPORATION 1800 SPRING STREET YOUR CITY, YOUR STATE, ZIP			1 Gross distribution  \$ 45,000	OMB No. 1545-0119  2023  Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2a Taxable amount  \$ 45,000	Total distribution  \$ 1,500	<b>Copy B</b>  Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S TIN  56-7XXXXXX	RECIPIENT'S TIN  131-00-XXXX	3 Capital gain (included in box 2a)  \$	4 Federal income tax withheld  \$ 1,500		
RECIPIENT'S name  ZOE WATSON  Street address (including apt. no.)  320 MAIN STREET  City or town, state or province, country, and ZIP or foreign postal code			5 Employee contributions/ Designated Roth contributions or insurance premiums  \$	6 Net unrealized appreciation in employer's securities  \$	
10 Amount allocable to IRR within 5 years  \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement  <input type="checkbox"/>	7 Distribution code(s)  3	8 Other  \$ %	
			9a Your percentage of total distribution  %	9b Total employee contributions  \$	
14 State tax withheld  \$	15 State/Payer's state no.	16 State distribution  \$			
Account number (see instructions)	13 Date of payment	17 Local tax withheld  \$	18 Name of locality	19 Local distribution  \$	
Form 1099-R <a href="http://www.irs.gov/Form1099R">www.irs.gov/Form1099R</a> Department of the Treasury - Internal Revenue Service					



## Basic Scenario 8: Test Questions

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

## Basic Scenario 9: Hailey Simpson

### Directions

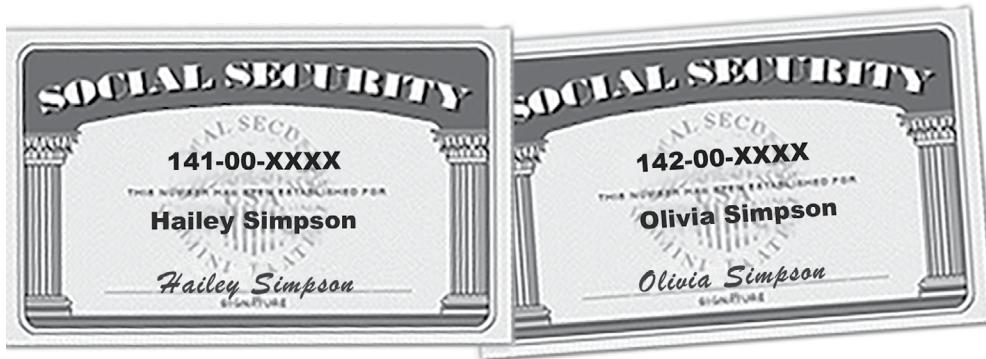
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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

### Interview Notes

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



**Form 13614-C**  
(October 2023)

Department of the Treasury - Internal Revenue Service

## **Intake/Interview and Quality Review Sheet**

OMB Number  
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- 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](mailto:wi.voltax@irs.gov)****Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name  HAILEY	M.I.  	Last name  SIMPSON	Best contact number YOUR PHONE NUMBER  	Best contact number YOUR PHONE NUMBER  	Are you a U.S. citizen?  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name  	M.I.  	Last name  	Best contact number YOUR PHONE NUMBER  	Is your spouse a U.S. citizen?  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Mailing address  176 PACKER DRIVE		Apt #  	City YOUR CITY  	State YOUR ZIP  	ZIP code YOUR ZIP  
4. Your Date of Birth  02/14/1991	5. Your job title  TEACHER	6. Last year, were you:  b. Totally and permanently disabled □ Yes <input checked="" type="checkbox"/> No	a. Full-time student □ Yes <input type="checkbox"/> No	b. Legally blind □ Yes <input checked="" type="checkbox"/> No	c. Legally blind □ Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth  	8. Your spouse's job title  	9. Last year, was your spouse:  b. Totally and permanently disabled □ Yes <input type="checkbox"/> No	a. Full-time student □ Yes <input type="checkbox"/> No	b. Legally blind □ Yes <input type="checkbox"/> No	c. Legally blind □ Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?  □ Yes <input checked="" type="checkbox"/> No	12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)  	□ Yes <input checked="" type="checkbox"/> No	
1. As of December 31, 2023, what was your marital status?  <input type="checkbox"/> Married		1. As of December 31, 2023, what was your marital status?  <input type="checkbox"/> Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  a. If Yes, Did you get married in 2023? □ Yes <input type="checkbox"/> No		
			b. Did you live with your spouse during any part of the last six months of 2023? □ Yes <input type="checkbox"/> No		
			Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 02/02/2021		

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what was your marital status?  <input type="checkbox"/> Married		1. As of December 31, 2023, what was your marital status?  <input type="checkbox"/> Married		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  a. If Yes, Did you get married in 2023? □ Yes <input type="checkbox"/> No	
				b. Did you live with your spouse during any part of the last six months of 2023? □ Yes <input type="checkbox"/> No	
				Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 02/02/2021	

**2. List the names below of:**

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/23 (S/M)	Single or Student last year (yes/no)	Full-time Disabled (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,700 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	(yes/no)
(a) OLIVIA SIMPSON	01/21/2014	(b) DAUGH	(c) (d) (e) (f) (g) (h) (i)	(j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)

Catalog Number 52121E

[www.irs.gov](http://www.irs.gov)Form **13614-C** (Rev. 10-2023)

**Check appropriate box for each question in each section**

Part III - Income - Last Year, Did You (or Your Spouse) Receive		
Yes	No	Unsure
<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

		Part V – Life Events – Last Year, Did You (or Your Spouse)	
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code V in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund
- You  Spouse
3. If you are due a refund, would you like:
- a. Direct deposit  No  Yes  No
- b. To purchase U.S. Savings Bonds  Yes  No  Yes  No
- c. To split your refund between different accounts  Yes  No  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No  Yes  No
- If yes, where? \_\_\_\_\_
5. Did you live in an area that was declared a Federal disaster area?  Yes  No  Yes  No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No  Yes  No
7. Would you like information on how to vote and/or how to register to vote?  Yes  No  Yes  No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
12. Your race?
- American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
13. Your spouse's race?
- American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
- No spouse
14. Your ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
15. Your spouse's ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
- Additional comments  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1984. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

www.irs.gov

Catalog Number 52121E

Form 13614-C (Rev. 10-2023)

Forms W-2 & W-2G

a Employee's social security number 141-00-XXXX	Safe, accurate,  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>			
OMB No. 1545-0008				
b Employer identification number (EIN) 38-5XXXXXX	1 Wages, tips, other compensation \$45,000		2 Federal income tax withheld \$2,850	
c Employer's name, address, and ZIP code WILCOX SCHOOL DISTRICT 1200 MAIDEN LANE YOUR CITY, YOUR STATE, ZIP	3 Social security wages \$45,000		4 Social security tax withheld \$2,790	
	5 Medicare wages and tips \$45,000		6 Medicare tax withheld \$652.50	
	7 Social security tips		8 Allocated tips	
d Control number  e Employee's first name and initial Last name  HAILEY SIMPSON 176 PACKER DRIVE YOUR CITY, YOUR STATE, ZIP	9		10 Dependent care benefits	
Suff.	11 Nonqualified plans		12a See instructions for box 12	
	13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
	14 Other		12c	
			12d	
f Employee's address and ZIP code  15 State Employer's state ID number YS   38-5XXXXXX	16 State wages, tips, etc. \$45,000	17 State income tax \$1,050	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name

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

**2023**

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.

3232

VOID

CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code

MOUNTAINTOP CASINO  
777 CREST ROAD  
YOUR CITY, YOUR STATE, ZIP

PAYER'S federal identification number  
38-6XXXXXX

WINNER'S name  
HAILEY SIMPSON

Street address (including apt. no.)  
176 PACKER DRIVE

City or town, province or state, country, and ZIP or foreign postal code  
YOUR CITY, YOUR STATE, ZIP

1 Reportable winnings \$ 2,500	2 Date won 03/16/2023
3 Type of wager Slots	4 Federal income tax withheld \$ 600
5 Transaction	6 Race
7 Winnings from identical wagers \$	8 Cashier
9 Winner's taxpayer identification no. 141-00-XXXX	10 Window
11 First identification YS987654	12 Second identification YS 31600XXX
13 State/Payer's state identification no.	14 State winnings \$
15 State income tax withheld \$	16 Local winnings \$
17 Local income tax withheld \$	18 Name of locality

OMB No. 1545-0238

**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

(Rev. January 2021)  
For calendar year  
20 23

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
current **General**  
**Instructions for**  
**Certain Information**  
**Returns.**

File with Form 1096

**Copy A**  
**For Internal Revenue**  
**Service Center**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Forms 1099-R & 1098-E

□ CORRECTED (if checked)										
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.					1 Gross distribution  \$ 9,000	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP					2a Taxable amount  \$ 9,000	2023	Form 1099-R			
					2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
PAYER'S TIN  38-2XXXXXX	RECIPIENT'S TIN  141-00-XXXX				3 Capital gain (included in box 2a)  \$	4 Federal income tax withheld  \$ 1,800				
RECIPIENT'S name  HAILEY SIMPSON					5 Employee contributions/ Designated Roth contributions or insurance premiums  \$	6 Net unrealized appreciation in employer's securities  \$	This information is being furnished to the IRS.			
Street address (including apt. no.)  176 PACKER DRIVE					7 Distribution code(s)  1	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>				
City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP					9a Your percentage of total distribution  %	9b Total employee contributions  \$				
10 Amount allocable to IRR within 5 years  \$	11 1st year of desig. Roth contrib.  <input type="checkbox"/>	12 FATCA filing requirement  <input type="checkbox"/>	14 State tax withheld  \$	15 State/Payer's state no.  -----  \$	16 State distribution  \$					
Account number (see instructions)  -----		13 Date of payment  -----	17 Local tax withheld  \$	18 Name of locality  -----  \$	19 Local distribution  \$					
Form 1099-R      www.irs.gov/Form1099R      Department of the Treasury - Internal Revenue Service										

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

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare

303 Twiggs Trail  
Your City, State Zip



Date: December 31, 2023

Received From:

Hailey Simpson  
178 Packer Drive

EIN: 38-5XXXXXX

Provider: Lynn Smith

Description

Price

Total

After-School Care for Oliva Simpson

\$3,000

\$3,000

**Total Amount Received for 2023 Childcare**

**\$3,000**

Thank you for your business!

Hailey Simpson  
178 Packer Dr  
YOUR CITY, STATE, ZIP

1234

PAY TO THE  
ORDER OF

20

\$

DOLLARS

Adelphia Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

## Basic Scenario 9: Test Questions

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

# Basic Course Retest Questions

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## Directions

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

## Retest Basic Scenario 1: Adam Baker

### Interview Notes

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

## Basic Scenario 1: Retest Questions

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

## Retest Basic Scenario 2: Cameron and Deirdre Edmunds

### Interview Notes

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

### Basic Scenario 2: Retest Questions

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

## Retest Basic Scenario 3: Eric and Fiona Fisher

### Interview Notes

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

### Basic Scenario 3: Retest Questions

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

## Retest Basic Scenario 4: Jack and Diane Gibson

### Interview Notes

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

### Basic Scenario 4: Retest Questions

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

## Retest Basic Scenario 5: Jasmine Harris

### Interview Notes

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

### Basic Scenario 5: Retest Questions

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

## Retest Basic Scenario 6: Lucas Turner

### Interview Notes

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

### Basic Scenario 6: Retest Questions

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

## Basic Scenario 7: Retest Questions

### Directions

Read the scenario information for Owen and Kimberly Walker.

14. Owen and Kimberly's standard deduction is:

- a. \$13,850
- b. \$15,350
- c. \$27,700
- d. \$29,200

15. Owen and Kimberly can claim \$1,050 of qualified education expenses to calculate the American Opportunity Credit.

- a. True
- b. False

16. Owen and Kimberly can claim the Credit for Other Dependents for Shelby.

- a. True
- b. False

17. The Walker's total amount of federal income tax withholding for 2023 is \$\_\_\_\_\_.

(Note: whole number only, do not use special characters.)

18. How much of Owen's Social Security is taxable income?

- a. \$0
- b. \$7,500
- c. \$12,715
- d. \$15,000

19. Qualified dividends are reported on Form 1099-DIV.

- a. True
- b. False

## Basic Scenario 8: Retest Questions

### Directions

Read the scenario information for Zoe Watson.

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

## Basic Scenario 9: Retest Questions

### Directions

Read the scenario information for Hailey Simpson.

25. Hailey must report \$\_\_\_\_\_ of her gambling winnings on her 2023 return.

(Note: whole number only, do not use special characters.)

26. Hailey's most advantageous filing status is Qualifying Surviving Spouse (QSS).

- a. True
- b. False

27. Hailey must pay an additional\_\_\_\_\_ tax on the early distribution from her IRA.

- a. 0%
- b. 5%
- c. 10%
- d. 15%

28. Hailey is eligible to claim Olivia for the Child Tax Credit.

- a. True
- b. False

29. Hailey can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund (Including Savings Bonds Purchases).

- a. True
- b. False

30. Hailey can claim \$450 as an adjustment to income for classroom supplies she purchased.

- a. True
- b. False

# Advanced Course Scenarios and Test Questions

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## Directions

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

## Advanced Scenario 1: Lydia Roadway

### Interview Notes

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

## Advanced Scenario 1: Test Questions

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

## **Advanced Scenario 2: Scott and Barbara Gyms**

### **Interview Notes**

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

### **Advanced Scenario 2: Test Questions**

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

## Advanced Scenario 3: Rose Jones

### Interview Notes

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

### Advanced Scenario 3: Test Questions

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

## **Advanced Scenario 4: Carmen Gomez**

### **Interview Notes**

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

### **Advanced Scenario 4: Test Questions**

9. For the purpose of determining dependency, Andrea could be the qualifying child of \_\_\_\_\_.
  - a. Only Carmen
  - b. Only Abigail
  - c. Either Carmen or Abigail
  - d. Neither Carmen nor Abigail
10. Abigail is eligible to claim Andrea for the earned income credit.
  - a. True
  - b. False

## **Advanced Scenario 5: Helen White**

### **Interview Notes**

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

### **Advanced Scenario 5: Test Questions**

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

## **Advanced Scenario 6: Mike Cooper**

### **Interview Notes**

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

## **Advanced Scenario 6: Test Questions**

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

## Advanced Scenario 7: Matthew and Rebecca Monroe

### Directions

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

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

### Interview Notes

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



**Form 13614-C**  
(October 2023)

Department of the Treasury - Internal Revenue Service

## Intake/Interview and Quality Review Sheet

OMB Number  
1545-1964

**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](mailto:wi.voltax@irs.gov)

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name MATTHEW 4/30/1963	M.I. REBECCA	Last name MONROE	Best contact number YOUR PHONE NUMBER YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 135 DISCOVER AVENUE		Apt # YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 10/07/1954	5. Your job title TEACHER	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 10/07/1954	8. Your spouse's job title RETIRED	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Unsure
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what was your marital status? <input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Legally Separated	Date of final decree _____
<input type="checkbox"/> Widowed	Date of separate maintenance decree _____
	Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married of 12/31/23 (S/M)	Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Full-time Student (i)	Did this person a qualifying child/relative of any other person? (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no/a)	Did this person provide more than 50% of his/her own support? (yes/no/a)	Did the taxpayer(s) provide more than \$4,700 of income? (yes/no/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) SAFARI MONROE	07/04/2004	DAUGH	12	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> S	<input type="checkbox"/> YES	<input type="checkbox"/> NO								

Catalog Number 52121E

[www.irs.gov](http://www.irs.gov)

Form 13614-C (Rev. 10-2023)

**Check appropriate box for each question in each section**

<b>Part III – Income – Last Year, Did You (or Your Spouse) Receive</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>If yes, how many jobs did you have last year?</b> _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (Gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

<b>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments?    If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

<b>Part V – Life Events – Last Year, Did You (or Your Spouse)</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?    If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax?    If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return



### **Additional comments**

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The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:1:SP, 1111 Constitution Ave., NW, Washington, DC 20224.

a Employee's social security number 416-00-XXXX	Safe, accurate, FAST! Use 			Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>
OMB No. 1545-0008				
b Employer identification number (EIN) 35-700XXXX	1 Wages, tips, other compensation \$35,353.00		2 Federal income tax withheld \$3,200.00	
c Employer's name, address, and ZIP code WESTBROOK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP	3 Social security wages \$36,353.00		4 Social security tax withheld \$2,253.89	
	5 Medicare wages and tips \$36,353.00		6 Medicare tax withheld \$527.12	
	7 Social security tips		8 Allocated tips	
d Control number 9				10 Dependent care benefits
e Employee's first name and initial Last name Suff. MATTHEW MONROE 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans 13 Statutory employee Retirement plan Third-party sick pay 14 Other		12a See instructions for box 12 Code D 12b 12c 12d	
f Employee's address and ZIP code 15 State Employer's state ID number YS   57-200XXXX	16 State wages, tips, etc. \$35,353.00	17 State income tax \$450.00	18 Local wages, tips, etc.	19 Local income tax 20 Locality name

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

**2023**

Department of the Treasury—Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  RIVERSIDE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 20,000.00 2a Taxable amount \$	OMB No. 1545-0119 <b>2023</b> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S TIN	RECIPIENT'S TIN	2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
RECIPIENT'S name  REBECCA MONROE  Street address (including apt. no.)  135 DISCOVER AVENUE		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 2,000	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of design. Roth contrib.	7 Distribution code(s) 7 IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ %	
Account number (see instructions)		12 FATCA filing requirement <input type="checkbox"/>	9a Your percentage of total distribution % 9b Total employee contributions \$ 15,000.00	16 State distribution \$
		13 Date of payment	17 Local tax withheld \$	18 Name of locality \$
			\$	19 Local distribution \$

Form **1099-R**

[www.irs.gov/Form1099R](http://www.irs.gov/Form1099R)

Department of the Treasury - Internal Revenue Service

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

**2023**

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>REBECCA MONROE</b>	Box 2. Beneficiary's Social Security Number <b>417-00-XXXX</b>
Box 3. Benefits Paid in 2022 <b>\$22,899</b>	Box 4. Benefits Repaid to SSA in 2022
	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) <b>\$22,899</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit: \$18,630 Medicare Part B premiums deducted from your benefits \$1,979 <b>Total additions:</b> <b>Benefits for 2023: \$22,899</b>	
<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withholding  <b>\$2,290</b>	
Box 7. Address  <b>135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP</b>	
Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (6/2020)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>ADAMS BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP</b>		1 Date of identifiable event <b>09/25/2023</b>	OMB No. 1545-1424	<b>2023</b> Form 1099-C
		2 Amount of debt discharged <b>\$ 850.00</b>	3 Interest, if included in box 2 <b>\$</b>	
CREDITOR'S TIN <b>31-700XXXX</b>	DEBTOR'S TIN <b>416-00-XXXX</b>	<b>4 Debt description</b> <b>CREDIT CARD</b>		
DEBTOR'S name  <b>MATTHEW MONROE</b>  Street address (including apt. no.) <b>135 DISCOVER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		5 If checked, the debtor was personally liable for repayment of the debt      ► <input checked="" type="checkbox"/>		
		6 Identifiable event code	7 Fair market value of property <b>\$</b>	<b>Copy B For Debtor</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-C**

(keep for your records)

[www.irs.gov/Form1099C](http://www.irs.gov/Form1099C)

Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>SUCCESS COMMUNITY COLLEGE</b> <b>10 COLLEGE AVENUE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		1 Payments received for qualified tuition and related expenses  \$ <b>5,522.00</b> 2	OMB No. 1545-1574  <b>2023</b>  Form <b>1098-T</b>
FILER'S employer identification no. <b>38-800XXXX</b>	STUDENT'S TIN <b>608-00-XXXX</b>	3	
STUDENT'S name  <b>SAFARI MONROE</b>		4 Adjustments made for a prior year  \$	5 Scholarships or grants  \$ <b>3,102.00</b>
Street address (including apt. no.)  <b>135 DISCOVER AVENUE</b>		6 Adjustments to scholarships or grants for a prior year  \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022  <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>		8 Checked if at least half-time student  <input checked="" type="checkbox"/>	9 Checked if a graduate student  <input type="checkbox"/> 10 Ins. contract reimb./refund  \$

## Tuition Statement

### Copy B For Student

This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

Form **1098-T**

(keep for your records)

[www.irs.gov/Form1098T](http://www.irs.gov/Form1098T)

Department of the Treasury - Internal Revenue Service



## Success Community College

### Statement of Account

December 31, 2023

**SAFARI MONROE**  
STUDENT ID: 608-00-XXXX

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

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

Matthew and Rebecca Monroe  
135 Discover Avenue  
YOU CITY, YOUR STATE, ZIP

1234

PAY TO THE  
ORDER OF \_\_\_\_\_

20

\$

DOLLARS

Adelphia Bank and Trust  
Anytown, State 00000

For \_\_\_\_\_

:111000025 : 123456789

1234

VOID

## Advanced Scenario 7: Test Questions

15. What is the taxable portion of Rebecca's pension from Riverside Enterprises using the simplified method?
- a. \$0
  - b. \$18,741
  - c. \$19,419
  - d. \$20,000
16. All of Rebecca's social security benefits are taxable according to the social security benefits worksheet.
- a. True
  - b. False
17. What is the total amount of other income reported on the Monroe's Form 1040, Schedule 1?
- a. \$200
  - b. \$850
  - c. \$1,050
  - d. \$4,152
18. Matthew is eligible to deduct qualified educator expenses in the amount of \$\_\_\_\_\_  
(Note: whole number only, do not use special characters.)
19. What is the Monroe's standard deduction on their 2023 tax return?
- a. \$20,800
  - b. \$27,700
  - c. \$29,200
  - d. \$30,700
20. Which of the following expenses qualify for the American opportunity credit?
- a. Required course related books and equipment
  - b. Tuition
  - c. Parking pass
  - d. Both a and b
21. The Monroes are eligible to claim the credit for other dependents on their tax return.
- a. True
  - b. False
22. What is the Monroe's total federal income tax withholding?
- a. \$5,200
  - b. \$5,490
  - c. \$6,200
  - d. \$7,490

## Advanced Scenario 8: Julia Oakley

### Directions

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

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

### Interview Notes

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



## Intake/Interview and Quality Review Sheet

OMB Number  
1545-1964

**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](mailto:wi.voltax@irs.gov)

- Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

### Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name JULIA	M.I. 	Last name OAKLEY	Apt # 	City YOUR CITY	Best contact number YOUR PHONE NUMBER * Yes <input type="checkbox"/> No	Are you a U.S. citizen? * Yes <input type="checkbox"/> No
2. Your spouse's first name 	M.I. 	Last name 	Best contact number YOUR PHONE NUMBER * Yes <input type="checkbox"/> No	State YES	ZIP code YOUR ZIP	
3. Mailing address 159 ARCHER AVENUE					a. Full-time student □ Yes <input checked="" type="checkbox"/> No	
4. Your Date of Birth 3/07/1997	5. Your job title DATA ENTRY CLERK	6. Last year, were you: b. Totally and permanently disabled □ Yes <input checked="" type="checkbox"/> No	c. Legally blind □ Yes <input checked="" type="checkbox"/> No			
7. Your spouse's Date of Birth 	8. Your spouse's job title 	9. Last year, was your spouse: b. Totally and permanently disabled □ Yes <input checked="" type="checkbox"/> No	c. Legally blind □ Yes <input checked="" type="checkbox"/> No			
10. Can anyone claim you or your spouse as a dependent?					a. Full-time student □ Yes <input checked="" type="checkbox"/> No	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?					b. Did you live with your spouse during any part of the last six months of 2023? □ Yes <input checked="" type="checkbox"/> No	
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)					c. Date of final decree Date of separate maintenance decree Year of spouse's death □ Widowed	

### Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?	<input checked="" type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input type="checkbox"/> Married	a. If Yes, Did you get married in 2023? □ Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2023? □ Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> Legally Separated	Date of final decree Date of separate maintenance decree
	<input type="checkbox"/> Widowed	Year of spouse's death

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Relationship to you (for example: son, daughter, parent, none, etc.) (c)	Date of Birth (mm/dd/yy)	Number of months lived in your home last year	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than \$4,700 of his/her own support? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of income? (yes,no,n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			

If additional space is needed check here  and list on page 3  
**To be completed by a Certified Volunteer Preparer**

**Check appropriate box for each question in each section**

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

## Additional Information and Questions Related to the Preparation of Your Return

- |   |
|---|
| 1. Would you like to receive written communications from the IRS in a language other than English? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, which language?  |
| 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)<br>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund   |
| <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse   |
| 3. If you are due a refund, would you like:   |
| a. Direct deposit: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |
| b. To purchase U.S. Savings Bonds <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> To split your refund between different accounts <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| 4. If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, where?  |
| 5. Did you live in an area that was declared a Federal disaster area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |
| 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| 7. Would you like information on how to vote and/or how to register to vote? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| <b>Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.</b> |
| 8. Would you say you can carry on a conversation in English, both understanding & speaking? <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   |
| 9. Would you say you can read a newspaper or book 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   |
| 10. 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   |
| 11. 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  |
| 12. Your race?  |
| <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input checked="" type="checkbox"/> Prefer not to answer  |
| 13. Your spouse's race?   |
| <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input type="checkbox"/> Prefer not to answer   |
| <input checked="" type="checkbox"/> No spouse   |
| 14. Your ethnicity? <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input checked="" type="checkbox"/> Prefer not to answer  |
| 15. Your spouse's ethnicity? <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input type="checkbox"/> Prefer not to answer <input checked="" type="checkbox"/> No spouse  |
| Additional comments _____   |

Driver Act and Domestic Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information, we tell you our legal right to ask for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1345-1964. 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:MPT:1:SP, 1111 Constitution Ave., NW, Washington, DC 20224.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FREEDOM BANK, CUSTODIAN FOR TRADITIONAL IRA OF JULIA OAKLEY 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP</b>		<b>1</b> Gross distribution  <b>\$ 3,000.00</b>	<b>2023</b>		
		<b>2a</b> Taxable amount  <b>\$ 3,000.00</b>	Form <b>1099-R</b>		
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		
PAYER'S TIN  <b>48-200XXXX</b>	RECIPIENT'S TIN  <b>605-00-XXXX</b>	<b>3</b> Capital gain (included in box 2a)  <b>\$</b>	<b>4</b> Federal income tax withheld  <b>\$ 300.00</b>		
RECIPIENT'S name  <b>JULIA OAKLEY</b>		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums  <b>\$</b>	<b>6</b> Net unrealized appreciation in employer's securities  <b>\$</b>		
Street address (including apt. no.)  <b>159 ARCHER AVENUE</b>		<b>7</b> Distribution code(s)  <b>1</b>	<b>8</b> IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>  <b>\$ %</b>		
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>9a</b> Your percentage of total distribution  <b>%</b>	<b>9b</b> Total employee contributions  <b>\$</b>		
<b>10</b> Amount allocable to IRR within 5 years  <b>\$</b>	<b>11</b> 1st year of design. Roth contrib.  <input type="checkbox"/>	<b>12</b> FATCA filing requirement  <input type="checkbox"/>	<b>14</b> State tax withheld  <b>\$</b>	<b>15</b> State/Payer's state no.  <b>\$</b>	<b>16</b> State distribution  <b>\$</b>
Account number (see instructions)		<b>13</b> Date of payment  <b>\$</b>	<b>17</b> Local tax withheld  <b>\$</b>	<b>18</b> Name of locality  <b>\$</b>	<b>19</b> Local distribution  <b>\$</b>
<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>					
<b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>					
This information is being furnished to the IRS.					

		a Employee's social security number <b>605-00-XXXX</b>	Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
		OMB No. 1545-0008				
<b>b</b> Employer identification number (EIN) <b>35-700XXX</b>		1 Wages, tips, other compensation <b>\$40,200.00</b>		2 Federal income tax withheld <b>\$3,100.00</b>		
<b>c</b> Employer's name, address, and ZIP code  <b>WE WIN INC.</b> <b>200 VENTURA BLVD</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		3 Social security wages <b>\$41,200.00</b>		4 Social security tax withheld <b>\$2,554.40</b>		
		5 Medicare wages and tips <b>\$41,200.00</b>		6 Medicare tax withheld <b>\$597.40</b>		
		7 Social security tips		8 Allocated tips		
<b>d</b> Control number		9		10 Dependent care benefits		
<b>e</b> Employee's first name and initial  <b>JULIA OAKLEY</b> <b>159 ARCHER BLVD</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		Suff.	11 Nonqualified plans		12a See instructions for box 12 Code <b>D</b> <b>\$1,000</b>	
			13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	
			14 Other		12b Code	
					12c Code	
					12d Code	
<b>f</b> Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	<b>57-200XXX</b>	<b>\$40,200.00</b>	<b>\$800.00</b>			

---

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

2023

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

QUICK MARKET  
123 LILAC AVENUE  
YOUR CITY, YOUR STATE, ZIP

PAYER'S TIN

63-400XXXX

RECIPIENT'S TIN

605-00-XXXX

RECIPIENT'S name

JULIA OAKLEY

Street address (including apt. no.)

159 ARCHER AVENUE

City or town, state or province, country, and ZIP or foreign postal code

YOUR CITY, YOUR STATE, ZIP

Account number (see instructions)

Form 1099-NEC (Rev. 1-2022)

(keep for your records)



OMB No. 1545-0116  
Form 1099-NEC  
(Rev. January 2022)

For calendar year  
20 23

## Nonemployee Compensation

### Copy B

#### For Recipient

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

1 Nonemployee compensation

\$ 1,000

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale



3

4 Federal income tax withheld

\$

5 State tax withheld

\$

6 State/Payer's state no.

\$

7 State income

\$

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

QUICK MARKET  
123 LILAC AVENUE  
YOUR CITY, YOUR STATE, ZIP

Check to indicate if FILER is a (an):  
Payment settlement entity (PSE)   
Electronic Payment Facilitator (EPFC)/Other third party

Check to indicate transactions reported are:  
Payment card   
Third party network

PAYEE'S name

JULIA OAKLEY

Street address (including apt. no.)

159 ARCHER AVENUE

City or town, state or province, country, and ZIP or foreign postal code  
YOUR CITY, YOUR STATE, ZIP

PSE'S name and telephone number

Account number (see instructions)

FILER'S TIN

63-400XXXX

OMB No. 1545-2205

Form 1099-K

(Rev. January 2022)

For calendar year

20 23

## Payment Card and Third Party Network Transactions

### Copy B

#### For Payee

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

1a Gross amount of payment card/third party network transactions

\$ 7,625.00

1b Card Not Present transactions

\$

3 Number of payment transactions

325

4 Federal income tax withheld

\$

5a January

\$ 600.00

5b February

\$ 750.00

5c March

\$ 800.00

5d April

\$ 775.00

5e May

\$ 600.00

5f June

\$ 350.00

5g July

\$ 400.00

5h August

\$ 450.00

5i September

\$ 650.00

5j October

\$ 700.00

5k November

\$ 800.00

5l December

\$ 750.00

6 State

7 State identification no.

\$

8 State income tax withheld

\$

\$

Form 1099-K (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service



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

**XYZ Investments**

456 Pima Plaza  
Your City, YS, ZIP

**2023 TAX REPORTING STATEMENT**

JULIA OAKLEY  
159 Archer Avenue  
Your City, YS, ZIP  
Account No. 111-222  
Recipient ID No. 605-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**Form 1099-DIV\* 2023 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends .....	300.00
1b	Qualified Dividends .....	225.00
2a	Total Capital Gain Distributions (Includes 2b- 2d).....	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain.....	0.00
2c	Capital Gains that represent Section 1202 Gain.....	0.00
2d	Capital Gains that represent Collectibles (28%) Gain.....	0.00
2e	Section 897 Ordinary Dividends .....	0.00
2f	Section 897 Capital Gains .....	0.00
2	Nondividend Distributions .....	0.00
3	Nondividend Distributions .....	0.00
4	<b>Federal Income Tax Withheld</b> .....	0.00
5	Section 199A Dividends .....	32.00
6	Investment Expenses .....	0.00
7	Foreign Tax Paid .....	0.00
8	Foreign Country or U.S. Possession.....	0.00
9	Cash Liquidation Distributions .....	0.00
10	Noncash Liquidation Distributions.....	0.00
11	Exempt-Interest Dividends .....	0.00
12	Specified Private Activity Bond Interest Dividends.....	0.00
13	State .....	0.00
14	State Identification No. ....	0.00
15	State Tax Withheld FATCA Filing Requirement .....	■

**Form 1099-MISC\* 2023 Miscellaneous Income**

Copy B for Recipient (OMB NO. 1545-0115)

2	Royalties .....	0.00
4	Federal Income Tax Withheld .....	0.00
8	Substitute Payments in Lieu of Dividends or Interest .....	0.00
16	State Tax Withheld .....	0.00
17	State/ Payer's State No. ....	0.00
18	State Income.....	0.00

**Form 1099-INT\* 2023 Interest Income**

Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income .....	15.00
2	Early Withdrawal Penalty .....	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations.....	0.00
4	Federal Income Tax Withheld .....	0.00
5	Investment Expenses .....	0.00
6	Foreign Tax Paid .....	0.00
7	Foreign Country or U.S. Possession.....	0.00
8	Tax-Exempt Interest .....	0.00
9	Specified Private Activity Bond Interest .....	0.00
14	Tax-Exempt Bond CUSIP No. ....	.....

**Summary of 2023 Proceeds From Broker and Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc..	6,100.00
Federal Income Tax Withheld .....	0.00

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

**XYZ Investments**

456 Pima Plaza  
Your City, YS, ZIP

**2023 TAX REPORTING STATEMENT**

JULIA OAKLEY  
159 Archer Avenue  
Your City, YS, ZIP  
Account No. 111-222  
Recipient ID No. 605-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**FORM 1099-B\* 2023 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

**Short-term transactions for which basis is reported to the IRS**

Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

8 Description, 1d Stock or Other Symbol, CUSIP							(IRS Form 1099-B box numbers are shown below in bold type)			
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State	15 State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	01/20/2023	10/31/2023	200.000	2,000.00	2,750.00	(750.00)				
<b>TOTALS</b>				<b>2,000.00</b>	<b>2,750.00</b>					

**FORM 1099-B\* 2023 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

**Long-term transactions for which basis is not reported to the IRS**

Report on Form 8949 with Box E checked and/or Schedule D, Part II  
(This Label is a Substitute for Boxes 1c & 6)

8 Description, 1d Stock or Other Symbol, CUSIP							(IRS Form 1099-B box numbers are shown below in bold type)			
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State	15 State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	10/12/2008	10/31/2023	200.000	4,100.00	2,000.00	2,100.00				
<b>TOTALS</b>				<b>4,100.00</b>	<b>2,000.00</b>					

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

Page 2 of 2

VOID  CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  
FINANCIAL AID PARTNERS 2  
305 WASHINGTON DR  
YOUR CITY, YOUR STATE, ZIP

OMB No. 1545-1576

2023

Form 1098-E

Student  
Loan Interest  
Statement

RECIPIENT'S TIN <b>38-800XXXX</b>	BORROWER'S TIN <b>605-00-XXXX</b>	1 Student loan interest received by lender  \$ <b>3,250.00</b>	<b>Copy C</b> <b>For Recipient</b>  For Privacy Act and Paperwork Reduction Act Notice, see the 2023 <b>General Instructions for Certain Information Returns.</b>
BORROWER'S name  <b>JULIA OAKLEY</b>			
Street address (including apt. no.)  <b>159 ARCHER AVENUE</b>			
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>			
Account number (see instructions)		2 Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	

Form 1098-E

[www.irs.gov/Form1098E](http://www.irs.gov/Form1098E)

Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  
MAVERICK COLLEGE  
10 COLLEGE AVENUE  
YOUR CITY, YOUR STATE, ZIP

OMB No. 1545-1574

2023

Form 1098-T

Tuition  
Statement

FILER'S employer identification no. <b>37-700XXXX</b>	STUDENT'S TIN <b>605-00-XXXX</b>	1 Payments received for qualified tuition and related expenses  \$ <b>2,400.00</b>	<b>Copy B</b> <b>For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name  <b>JULIA OAKLEY</b>		2	
Street address (including apt. no.)  <b>159 ARCHER AVENUE</b>		4 Adjustments made for a prior year  \$	
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>		5 Scholarships or grants  \$	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year  \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January– March 2024 <input type="checkbox"/>
9 Checked if a graduate student <input checked="" type="checkbox"/>	10 Ins. contract reimb./refund  \$		

Form 1098-T

(keep for your records)

[www.irs.gov/Form1098T](http://www.irs.gov/Form1098T)

Department of the Treasury - Internal Revenue Service

**Julia Oakley**  
159 Archer Avenue  
YOUR CITY, STATE, ZIP

1234

PAY TO THE  
ORDER OF \_\_\_\_\_

20

\$

DOLLARS

Adelphia Bank and Trust  
Anytown, State 00000

For \_\_\_\_\_

: 111000025 : 123456789

1234

VOID

## Advanced Scenario 8: Test Questions

### Directions

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

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

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

## Advanced Scenario 9: David MacLee

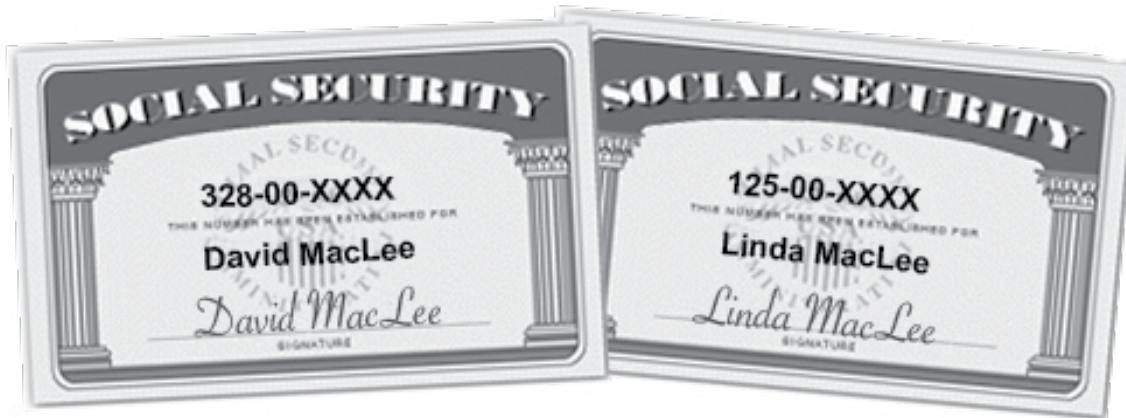
### Directions

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

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

### Interview Notes

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



**Form 13614-C**  
(October 2023)

Department of the Treasury - Internal Revenue Service

## Intake/Interview and Quality Review Sheet

OMB Number  
1545-1964

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- If you have questions, please 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](mailto:wi.voltax@irs.gov)

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name DAVID	M.I. 	Last name MACLEE	Best contact number YOUR PHONE NUMBER  Best contact number □ Yes □ Yes	Are you a U.S. citizen? ■ Yes □ No
2. Your spouse's first name	M.I. 	Last name 	Apt # 	State YS
3. Mailing address 100 BROOKS DRIVE	4. Your Date of Birth 4/12/1983	5. Your job title JANITOR	6. Last year, were you: b. Totally and permanently disabled □ Yes □ Yes	a. Full-time student □ Yes c. Legally blind □ Yes □ Yes
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled □ Yes □ Yes	a. Full-time student □ Yes c. Legally blind □ Yes □ Yes	□ Yes □ Yes □ No
10. Can anyone claim you or your spouse as a dependent?			□ Yes □ Yes	□ Unsure □ Yes □ Yes
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				□ Yes □ Yes
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				■ Yes □ No

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what was your marital status?
- Never Married
  - Married
  - Divorced
  - Legally Separated
  - Widowed
- (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2023?
- b. Did you live with your spouse during any part of the last six months of 2023?
- Date of final decree \_\_\_\_\_  
Date of separate maintenance decree \_\_\_\_\_  
Year of spouse's death 2022

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below		Relationship to you (for example: son, daughter, parent, none, etc.)	Date of Birth (mm/dd/yy)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes,no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	LINDA MACLEE	(b)	7/24/2015	DAUGH	12	YES	(e)	(f)	(g)	(h)	(i)	NO	NO	

If additional space is needed check here  and list on page 3

**To be completed by a Certified Volunteer Preparer**

**Check appropriate box for each question in each section**

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

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  
 You  Spouse
3. If you are due a refund, would you like:
  - a. Direct deposit  Yes  No
  - b. To purchase U.S. Savings Bonds  Yes  No
  - c. To split your refund between different accounts  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No If yes, where? \_\_\_\_\_
5. Did you live in an area that was declared a Federal disaster area?  Yes  No
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No
7. Would you like information on how to vote and/or how to register to vote?  Yes  No

**Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**

8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
12. Your race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
13. Your spouse's race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
14. Your ethnicity?  
 No spouse  
 Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
15. Your spouse's ethnicity?  
 Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse

Additional comments \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

<b>a</b> Employee's social security number  328-00-XXXX	Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
<b>b</b> Employer identification number (EIN)  34-800XXXX		1 Wages, tips, other compensation  \$36,000.00	2 Federal income tax withheld  \$1,700.00
<b>c</b> Employer's name, address, and ZIP code  COMPUTER MARKETS LLC 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP		3 Social security wages  \$37,000.00	4 Social security tax withheld  \$2,294.00
		5 Medicare wages and tips  \$37,000.00	6 Medicare tax withheld  \$536.50
		7 Social security tips	8 Allocated tips
<b>d</b> Control number		9	10 Dependent care benefits
<b>e</b> Employee's first name and initial  DAVID MACLEE 100 BROOKS DRIVE YOUR CITY, YOUR STATE, ZIP		Suff.  Last name	11 Nonqualified plans  13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>
			12a See instructions for box 12  D \$1,000.00
			12b
			12c
			12d
<b>f</b> Employee's address and ZIP code			
<b>15</b> State YS	Employer's state ID number 34-800XXXX	<b>16</b> State wages, tips, etc. \$36,000.00	<b>17</b> State income tax \$600.00
		<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
			<b>20</b> Locality name

**W-2 Wage and Tax Statement**

**2023**

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.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  ADELPHI BANK AND TRUST 2 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP		Payer's RTN (optional)	OMB No. 1545-0112  Form <b>1099-INT</b> (Rev. January 2022)
		1 Interest income  \$ 130.00	For calendar year 20 <u>23</u>
		2 Early withdrawal penalty  \$	<b>Interest Income</b>
PAYER'S TIN  22-700XXXX		RECIPIENT'S TIN  328-00-XXXX	\$ 26.00
RECIPIENT'S name  DAVID MACLEE  Street address (including apt. no.)  100 BROOKS DRIVE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, YOUR STATE, ZIP		4 Federal income tax withheld  \$	5 Investment expenses  \$
		6 Foreign tax paid  \$	7 Foreign country or U.S. possession
		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  \$
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State 16 State identification no. 17 State tax withheld  \$

To be filed with  
recipient's state  
income tax  
return, when  
required.

**Copy 2**

**Part I Recipient Information**

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

**Part II Covered Individuals**

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

**Part III Coverage Information**

Month	A. Monthly enrollment premiums <b>\$446</b>	B. Monthly second lowest cost silver plan (SLCSP) premium <b>\$602</b>	C. Monthly advance payment of premium tax credit <b>\$388</b>
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

# **Uptown Day Care**

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

December 31, 2023

Received from David MacLee

\$2,400 for daycare services for Linda

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

Ellen River

EIN: 35-900XXXX

## Advanced Scenario 9: Test Questions

### Directions

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

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

30. What is David's most advantageous filing status?

- a. Single
- b. Married Filing Separately
- c. Head of Household
- d. Qualifying Surviving Spouse (QSS)

31. David MacLee's adjusted gross income on his Form 1040 is \_\_\_\_\_.

- a. \$8,404
- b. \$36,000
- c. \$36,104
- d. \$36,130

32. David can not claim which of the following credits on his tax return.

- a. Child Tax Credit
- b. Credit for Other Dependents
- c. Premium Tax Credit
- d. Child and Dependent Care Credit

33. David's retirement savings contributions credit on Form 8880 is \$\_\_\_\_\_. (Note: whole number only, do not use special characters.)

34. The total amount of David's net premium tax credit on Form 1040 Schedule 3, line 9 is \$696.

- a. True
- b. False

35. David's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.

- a. True
- b. False

# Advanced Course Retest Questions

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## Directions

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

## Advanced Scenario 1: Lydia Roadway

### Interview Notes

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

## Advanced Scenario 1: Retest Questions

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

## **Advanced Scenario 2: Scott and Barbara Gyms**

### **Interview Notes**

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

### **Advanced Scenario 2: Retest Questions**

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

## Advanced Scenario 3: Rose Jones

### Interview Notes

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

### Advanced Scenario 3: Retest Questions

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

## Advanced Scenario 4: Carmen Gomez

### Interview Notes

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

## Advanced Scenario 4: Retest Questions

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

## Advanced Scenario 5: Helen White

### Interview Notes

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

### Advanced Scenario 5: Retest Questions

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

## **Advanced Scenario 6: Mike Cooper**

### **Interview Notes**

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

## **Advanced Scenario 6: Retest Questions**

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

## Advanced Scenario 7: Matthew and Rebecca Monroe

### Interview Notes

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

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

### Advanced Scenario 7: Retest Questions

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

- a. True
- b. False

16. The taxable amount of Rebecca's social security income is:

- a. \$0
- b. \$18,630
- c. \$19,464
- d. \$22,899

17. The total amount of other income reported on the Monroe's Form 1040, Schedule 1 is \$1,050.

- a. True
- b. False

18. What is the amount Matthew is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?

- a. \$0
- b. \$250
- c. \$300
- d. \$733

**19.** The Monroe's standard deduction on their Form 1040 for tax year 2023 is \$27,700.

- a.** True
- b.** False

**20.** Which is not a qualifying expense for the American opportunity credit?

- a.** Parking pass
- b.** Required course related books
- c.** Tuition
- d.** Required course related equipment

**21.** Which of the following credits are the Monroes able to claim on their federal tax return?

- a.** Earned Income Credit
- b.** American Opportunity Credit
- c.** Child Tax Credit
- d.** Premium Tax Credit

**22.** The federal income tax withholding reported on the Monroe's Form 1040 is \$5,200.

- a.** True
- b.** False

## Advanced Scenario 8: Julia Oakley

### Interview Notes

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

### Advanced Scenario 8: Retest Questions

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

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

## Advanced Scenario 9: David MacLee

### Interview Notes

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

### Advanced Scenario 9: Retest Questions

30. David is eligible to claim the Qualifying Surviving Spouse filing status.

- a. True
- b. False

31. David's adjusted gross income is \$36,130.

- a. True
- b. False

32. David is eligible to claim the child tax credit.

- a. True
- b. False

33. David qualifies to claim a retirement savings contribution credit.

- a. True
- b. False

34. David's net premium tax credit on his Schedule 3, line 9 is \$ \_\_\_\_\_. (Note: whole number only, do not use special characters.)

35. David's child and dependent care credit is refundable in 2023.

- a. True
- b. False

# Military Course Scenarios and Test Questions

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## Directions

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

## Military Scenario 1: Amanda Franks

### Interview Notes

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

## Military Scenario 1: Test Questions

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

## Military Scenario 2: Cory and Chelsea Springs

### Interview Notes

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

### Military Scenario 2: Test Questions

3. The Springs net financial profit from the move will be reported on:
  - a. Form 1099-MISC, Miscellaneous Information
  - b. Form W-2, Wage and Tax Statement
  - c. Form 1040 Schedule A, Itemized Deductions
  - d. It doesn't need to be reported.
4. The Springs can deduct the cost of 4 extra nights lodging and house hunting trip as qualified moving expenses.
  - a. True
  - b. False
5. How much can Cory and Chelsea claim for the mileage \$ \_\_\_\_\_. (Round to nearest dollar)
  - a. \$223
  - b. \$254
  - c. \$664
  - d. \$756
6. How much can Cory and Chelsea claim as their total qualified lodging expenses?
  - a. \$0
  - b. \$77
  - c. \$231
  - d. \$539

## Military Scenario 3: Sasha Pippen

### Interview Notes

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

### Military Scenario 3: Test Questions

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

## Military Scenario 4: Scott and Mary Johnson

### Interview Notes

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

### Military Scenario 4: Test Questions

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

## Military Scenario 5: Jesse and Nicole James

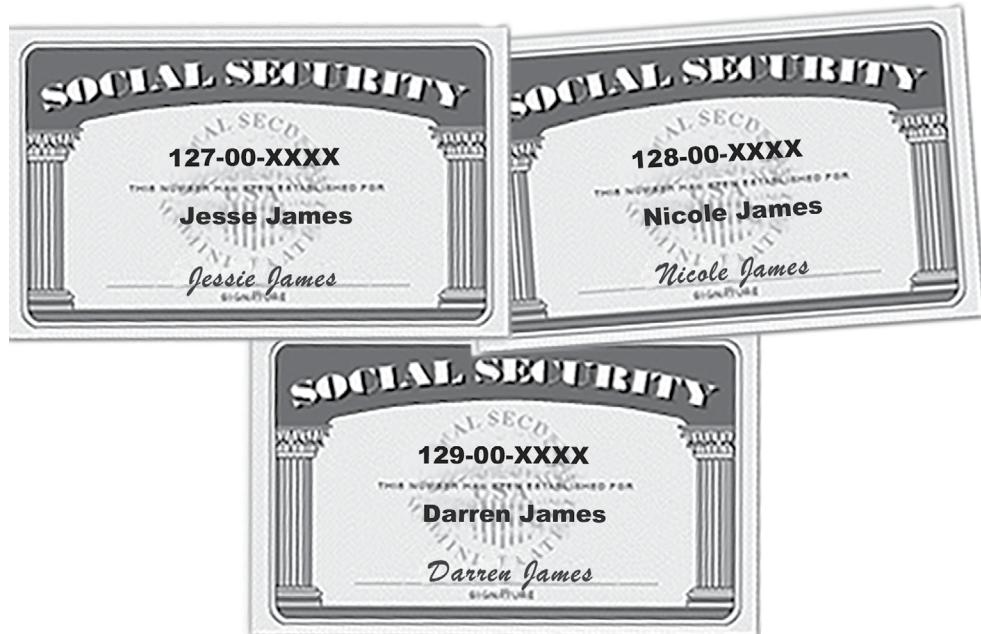
### Directions

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

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

### Interview Notes

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





## Check appropriate box for each question in each section

<b>Part III – Income – Last Year, Did You (or Your Spouse) Receive</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

<b>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1. (B) Alimony or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. Contributions or repayments to a retirement account?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. Any of the following?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(A) Medical & Dental (including insurance premiums)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(A) Taxes (State, Real Estate, Personal Property, Sales)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

<b>Part V – Life Events – Last Year, Did You (or Your Spouse)</b>			
<b>Yes</b>	<b>No</b>	<b>Unsure</b>	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

## **Additional Information and Questions Related to the Preparation of Your Return**

- |   |  |   |   |  |   |   |
|---|--|---|---|--|---|---|
| 1. Would you like to receive written communications from the IRS in a language other than English? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, which language? _____  | 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)<br>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund<br><input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse<br><input type="checkbox"/> Direct deposit <input checked="" type="checkbox"/> No<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 3. If you are due a refund, would you like:<br>a. Direct deposit <input type="checkbox"/> No<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> Yes            | 4. If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If yes, where? _____ | 5. Did you live in an area that was declared a Federal disaster area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | 7. Would you like information on how to vote and/or how to register to vote?<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                         |
| <b>Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.</b> |  |   |   |  |   |   |
| 8. Would you say you can carry on a conversation in English, both understanding & speaking? <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   | 9. Would you say you can read a newspaper or book 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  | 10. 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 | 11. 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          | 12. Your race?<br><input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input checked="" type="checkbox"/> Prefer not to answer | 13. Your spouse's race?<br><input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input checked="" type="checkbox"/> Prefer not to answer | 14. Your ethnicity?<br><input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input checked="" type="checkbox"/> Prefer not to answer |
| 15. Your spouse's ethnicity?<br><input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input checked="" type="checkbox"/> Prefer not to answer <input type="checkbox"/> No spouse   | Additional comments _____  |   |   |  |   |   |

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### Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative 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 any comments regarding the time estimates associated with this study or suggestion on making this process simpler.

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 Coordination Committee, SE-W-CAR-MP-TT-SP, 1111 Constitution Ave, NW Washington, DC 20224.

a Employee's social security number <b>127-00-XXXX</b>	Safe, accurate,  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>					
OMB No. 1545-0008						
b Employer identification number (EIN)  <b>40-600XXXX</b>	1 Wages, tips, other compensation  <b>\$12,000.00</b>			2 Federal income tax withheld  <b>\$1,250.00</b>		
c Employer's name, address, and ZIP code  DFAS P.O. BOX 9999 IOWA CITY, IOWA 52240	3 Social security wages  <b>\$29,150.00</b>			4 Social security tax withheld  <b>\$1,807.00</b>		
	5 Medicare wages and tips  <b>\$29,150.00</b>			6 Medicare tax withheld  <b>\$422.68</b>		
	7 Social security tips			8 Allocated tips		
d Control number  <b>9</b>				10 Dependent care benefits		
e Employee's first name and initial  <b>JESSE JAMES</b> Last name  <b>237 NORTH 2ND STREET</b> <b>YOUR CITY, YOUR STATE, ZIP</b>	Suff.	11 Nonqualified plans  <b>\$17,150.00</b>			12a See instructions for box 12  <b>Q</b>	
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other			12c	
					12d	
f Employee's address and ZIP code						
15 State Employer's state ID number  <b>YS</b>   <b>34-800XXXX</b>	16 State wages, tips, etc.  <b>\$12,000.00</b>	17 State income tax  <b>\$660.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

**2023**

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 <b>128-00-XXXX</b>	Safe, accurate,  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>					
OMB No. 1545-0008						
b Employer identification number (EIN)  <b>34-600XXXX</b>	1 Wages, tips, other compensation  <b>\$16,500.00</b>			2 Federal income tax withheld  <b>\$1,650.00</b>		
c Employer's name, address, and ZIP code  SIGNEX CORP 2250 DELTA AVE YOUR CITY, YOUR STATE, ZIP	3 Social security wages  <b>\$16,500.00</b>			4 Social security tax withheld  <b>\$1,023.00</b>		
	5 Medicare wages and tips  <b>\$16,500.00</b>			6 Medicare tax withheld  <b>\$239.25</b>		
	7 Social security tips			8 Allocated tips		
d Control number  <b>9</b>				10 Dependent care benefits		
e Employee's first name and initial  <b>NICOLE JAMES</b> Last name  <b>237 NORTH 2ND STREET</b> <b>YOUR CITY, YOUR STATE, ZIP</b>	Suff.	11 Nonqualified plans  <b>\$12,000.00</b>			12a See instructions for box 12  <b>Q</b>	
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other			12c	
					12d	
f Employee's address and ZIP code						
15 State Employer's state ID number  <b>YS</b>   <b>34-600XXXX</b>	16 State wages, tips, etc.  <b>\$16,500.00</b>	17 State income tax  <b>\$967.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

**2023**

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.

## Military Scenario 5: Test Questions

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

# Military Course Scenarios and Retest Questions

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## Directions

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

## Military Scenario 1: Amanda Franks

### Interview Notes

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

## Military Scenario 1: Retest Questions

1. The amount Amanda paid for meals and mileage is deductible as an adjustment to income.
  - a. True
  - b. False
2. What is the correct amount of the deductible mileage expense?
  - a. \$0
  - b. \$78
  - c. \$1,871
  - d. \$7,336

## Military Scenario 2: Cory and Chelsea Springs

### Interview Notes

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

### Military Scenario 2: Retest Questions

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

## Military Scenario 3: Sasha Pippen

### Interview Notes

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

## Military Scenario 3: Retest Questions

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

## Military Scenario 4: Scott and Mary Johnson

### Interview Notes

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

### Military Scenario 4: Retest Questions

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

## Military Scenario 5: Jesse and Nicole James

### Interview Notes

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

## Military Scenario 5: Retest Questions

### Directions

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

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

# International Course Scenarios and Test Questions

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## Directions

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

## International Scenario 1: Daniel and Ruth Kangaroo

### Interview Notes

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

## International Scenario 1: Test Questions

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

## International Scenario 2: Jacques and Dana Plougeur

### Interview Notes

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

## International Scenario 2: Test Questions

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

## International Scenario 3: George and Charlotte Middleton

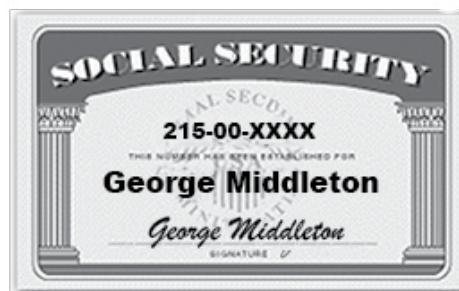
### Directions

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

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

### Interview Notes

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



## **Intake/Interview and Quality Review Sheet**

OMB Number  
1545-1964

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

**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](mailto:wi.voltax@irs.gov)**

Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name GEORGE	M.I. MIDDLETON	Last name MIDDLETON	Apt # 368 MEADOWS LANE	City LANCASHIRE	Best contact number YOUR PHONE NUMBER 01234567890	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
2. Your spouse's first name CHARLOTTE	M.I.	Last name MIDDLETON	Apt # MANAGER	City Lancashire	Best contact number YOUR PHONE NUMBER 01234567890	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3. Mailing address 368 MEADOWS LANE	4. Your Date of Birth 11/15/1972	5. Your job title US GOVT EMPLOYEE	6. Last year, were you: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> c. Legally blind <input type="checkbox"/>	7. Your spouse's Date of Birth 06/15/1971	8. Your spouse's job title MANAGER	9. Last year, was your spouse: b. Totally and permanently disabled	a. Full-time student <input type="checkbox"/> c. Legally blind <input type="checkbox"/>
10. Can anyone claim you or your spouse as a dependent?	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)						

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what was your marital status?		<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	
		<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2023?	
			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Did you live with your spouse during any part of the last six months of 2023?	
			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
			Date of final decree	_____
			Date of separate maintenance decree	_____
			Year of spouse's death	_____

**2. List the names below of:**

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person a qualifying child/relative of any other person? (yes/no)	Is this person a taxpayer(s) providing more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,700 of income? (yes/no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no,n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				

**Check appropriate box for each question in each section**

Page 2

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

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  
 You  Spouse  
 Direct deposit  To purchase U.S. Savings Bonds  
 Yes  No  To split your refund between different accounts  
 Yes  Yes  No
3. If you are due a refund, would you like:  
 Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No  
If yes, where? \_\_\_\_\_
5. Did you live in an area that was declared a Federal disaster area?  Yes  No  
If yes, where? \_\_\_\_\_
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No  
If yes, where? \_\_\_\_\_
7. Would you like information on how to vote and/or how to register to vote?  
 Yes  No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Prefer not to answer  
 Very well  Well  Not well  Prefer not to answer  
 Yes  No  Prefer not to answer  
 Yes  No  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Prefer not to answer  
 Yes  No  Prefer not to answer  
 Yes  No  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  
 Yes  No  
 Yes  No
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  
 Yes  No  
 Yes  No
12. Your race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
13. Your spouse's race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  
 No spouse  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
14. Your ethnicity?  
 No spouse
15. Your spouse's ethnicity?  
 No spouse
- Additional comments  
\_\_\_\_\_  
\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

<b>a</b> Employee's social security number <b>215-00-XXXX</b>	Safe, accurate,  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>				
OMB No. 1545-0008		1 Wages, tips, other compensation <b>\$52,535.00</b>			
<b>b</b> Employer identification number (EIN) <b>25-1XXXXXX</b>		2 Federal income tax withheld <b>\$5,254.00</b>			
<b>c</b> Employer's name, address, and ZIP code U.S. EMBASSY 628 PRINCES WAY LONDON, UK, SW1A 2AA		3 Social security wages <b>\$52,535.00</b>			
		4 Medicare wages and tips <b>\$52,535.00</b>			
		5 Social security tips <b>\$761.76</b>			
		6 Medicare tax withheld <b>\$3,257.17</b>			
<b>d</b> Control number <b>9</b>		7 Allocated tips <b>Dependent care benefits</b>			
<b>e</b> Employee's first name and initial GEORGE		Suff.			
Last name MIDDLETON		11 Nonqualified plans <b>12a See instructions for box 12</b>			
368 MEADOWS LANE LANCASHIRE, UK W2SC5		13 Statutory employee <input type="checkbox"/>			
		Retirement plan <input type="checkbox"/>			
		Third-party sick pay <input type="checkbox"/>			
		14 Other <b>12b</b>			
		<b>12c</b>			
		<b>12d</b>			
<b>f</b> Employee's address and ZIP code					
15 State 	Employer's state ID number 	16 State wages, tips, etc. 	17 State income tax 	18 Local wages, tips, etc. 	19 Local income tax 

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

**2023**

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.

## International Scenario 3: Test Questions

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

**14.** Which of the following statements is **true**?

- a.** The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.
- b.** The foreign earned income exclusion is voluntary.
- c.** Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
- d.** All of the above

**15.** What is the amount of foreign taxes paid on Charlotte's wages, converted to U.S. dollars? (Round to the nearest dollar).

- a.** \$0
- b.** \$3,000
- c.** \$3,764
- d.** \$5,254

# International Course Retest Questions

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## Directions

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

## International Scenario 1: Daniel and Ruth Kangaroo

### Interview Notes

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

## International Scenario 1: Retest Questions

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

## International Scenario 2: Jacques and Dana Plougeur

### Interview Notes

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

## International Scenario 2: Retest Questions

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

## International Scenario 3: Retest Questions

### Directions

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

### Interview Notes

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

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

# Federal Tax Law Update Test for Circular 230 Professionals

## Directions

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

## Scenario 1: Herb and Alice Freeman

### Interview Notes

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

## Scenario 1: Test Questions

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

## Scenario 2: Chloe Carlow

### Interview Notes

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

### Scenario 2: Test Questions

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

## Scenario 3: Luther and Lexi Lincoln

### Interview Notes

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

### Scenario 3: Test Questions

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

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

## Scenario 4: Siena King

### Directions

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



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

### Interview Notes

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



**Form 13614-C**  
(October 2023)

Department of the Treasury - Internal Revenue Service

## **Intake/Interview and Quality Review Sheet**

OMB Number  
1545-1964**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

**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](mailto:wi.voltax@irs.gov)****Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name <b>KING</b>	M.I. <b>A</b>	Last name	Best contact number YOUR PHONE #			Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Best contact number			Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 1551 CONCORD CIRCLE			Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP	
4. Your Date of Birth <b>06/07/1982</b>	5. Your job title <b>TEACHER</b>	6. Last year, were you: b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Unsure	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)							

**Part II – Marital Status and Household Information**

1. As of December 31, 2023, what was your marital status? <input checked="" type="checkbox"/> Married	Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)					
a. If Yes, Did you get married in 2023? <input type="checkbox"/> Divorced							<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b. Did you live with your spouse during any part of the last six months of 2023? <input type="checkbox"/> Legally Separated							<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of final decree Date of separate maintenance decree Year of spouse's death							Date of final decree Date of separate maintenance decree Year of spouse's death

**2. List the names below of:**

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouses name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc.)	Number of months lived in your home last year	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/na)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than \$4,700 of income? (yes/no/na)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/na)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) <b>KENNA KING</b>	03/01/2020	(b) DAUGH	(c) 12	(d) Y	(e) Y	(f) S	(g) N	(h) (i)				
(a) <b>STACY CHAMBERS</b>	08/10/1956	(b) PARENT	(c) 8	(d) Y	(e) Y	(f) S	(g) N	(h) (i)				

**Check appropriate box for each question in each section**

10

Part III – Income – Last Year, Did You (or Your Spouse) Receive				
Yes	No	Unsure		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2)	If yes, how many jobs did you have last year? <u>1</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and/or IRA? (Form 1099-R)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)	
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments?	If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input checked="" type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Personal Property, Sales <input type="checkbox"/> (B) Charitable Contributions	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)	
Part V – Life Events – Last Year, Did You (or Your Spouse)				
Yes	No	Unsure		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code V in box 12)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <u>2008</u>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <u>\$0</u>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
  2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  
 You  Spouse
  3. If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No If yes, where? \_\_\_\_\_
  5. Did you live in an area that was declared a Federal disaster area?  Yes  No
  6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No
  7. Would you like information on how to vote and/or how to register to vote?  Yes  No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Not at all  Prefer not to answer
  9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Not at all  Prefer not to answer
  10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  12. Your race?
 

American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
  13. Your spouse's race?
 

American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
  14. Your ethnicity?
 

Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
  15. Your spouse's ethnicity?
 

Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse
- Additional comments \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:WCAR:MP:T:SP, 1111 Constitution Ave., NW, Washington, DC 20224

## Form W-2

<b>a</b> Employee's social security number <b>601-00-XXXX</b>	OMB No. 1545-0008		<b>Safe, accurate,  FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>20-900XXXX</b>			<b>1</b> Wages, tips, other compensation <b>42,000.00</b>	<b>2</b> Federal income tax withheld <b>4,200.00</b>		
<b>c</b> Employer's name, address, and ZIP code  DILLARD COUNTY SCHOOL DISTRICT 143 ROCK ROAD YOUR CITY, YOUR STATE ZIP		<b>3</b> Social security wages <b>45,000.00</b>		<b>4</b> Social security tax withheld <b>2,790.00</b>		
		<b>5</b> Medicare wages and tips <b>45,000.00</b>		<b>6</b> Medicare tax withheld <b>652.50</b>		
		<b>7</b> Social security tips		<b>8</b> Allocated tips		
<b>d</b> Control number  <b>9</b>				<b>10</b> Dependent care benefits		
<b>e</b> Employee's first name and initial      Last name  SIENA KING 1551 CONCORD CIRCLE YOUR CITY, YOUR STATE ZIP		Suff.	<b>11</b> Nonqualified plans  <b>12a</b> See instructions for box 12  <b>E</b> <b>3,000</b>			
			<b>13</b> Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	<b>12b</b>
			<b>14</b> Other			<b>12c</b>
						<b>12d</b>
<b>f</b> Employee's address and ZIP code						
<b>15</b> State YS	Employer's state ID number 1234567-89	<b>16</b> State wages, tips, etc. <b>42,000.00</b>	<b>17</b> State income tax <b>1,260.00</b>	<b>18</b> Local wages, tips, etc. <b>42,000.00</b>	<b>19</b> Local income tax <b>420.00</b>	
				<b>20</b> Locality name		

**W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service

Form **Copy B**—To Be Filed With Employee's **FEDERAL** Tax Return.

Form 1099-K

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

DELICIOUS DELIVERIES  
567 ALVIN AVENUE  
YOUR CITY, YOUR STATE ZIP

FILER'S TIN

20-400XXXX

OMB No. 1545-2205

PAYEE'S TIN

601-00-XXX

Form 1099-K

(Rev. January 2022)

1a Gross amount of payment card/third party network transactions

\$ 17,200.00

For calendar year

20 23

Check to indicate if FILER is a (an):

Payment settlement entity (PSE)   
Electronic Payment Facilitator (EPF)/Other third party

Check to indicate transactions reported are:

Payment card   
Third party network

PAYEE'S name

SIENA KING

Street address (including apt. no.)

1551 CONCORD CIRCLE

City or town, state or province, country, and ZIP or foreign postal code

YOUR CITY, YOUR STATE ZIP

PSE's name and telephone number

Account number (see instructions)

1b Card Not Present transactions

\$

3 Number of payment transactions

700

2 Merchant category code

4 Federal income tax withheld

\$

5a January

\$

5b February

\$

5c March

\$

5d April

\$

5e May

\$

5f June

3,500.00

5g July

\$

5h August

3,700.00

5i September

\$

5j October

1,500.00

5k November

\$

5l December

1,000.00

6 State

7 State identification no.

8 State income tax withheld

\$

\$

**Payment Card and  
Third Party  
Network  
Transactions**

**Copy B  
For Payee**

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

Form 1099-K (Rev. 1-2022)

(Keep for your records)

[www.irs.gov/Form1099K](http://www.irs.gov/Form1099K)

Department of the Treasury - Internal Revenue Service

## Scenario 4: Test Questions

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

# Federal Tax Law Update Retest for Circular 230 Professionals

## Directions

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

## Scenario 1: Herb and Alice Freeman

### Interview Notes

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

## Scenario 1: Retest Questions

1. Herb and Alice's standard deduction is \$27,700.
  - a. True
  - b. False
2. When does Alice need to take her first Required Minimum Distribution (RMD)?
  - a. By April 1 of the year after the year she turned 70 ½.
  - b. By April 1 of the year she turns 72.
  - c. By April 1 of the year after the year she turns 72.
  - d. By April 1 of the year after the year she turns 73.
3. Stuart is Herb and Alice's qualifying child for claiming the earned income credit (EIC) in 2023
  - a. True
  - b. False

## Scenario 2: Chloe Carlow

### Interview Notes

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

### Scenario 2: Retest Questions

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

## Scenario 3: Luther and Lexi Lincoln

### Interview Notes

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

### Scenario 3: Retest Questions

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

## Scenario 4: Siena King

### Directions

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

### Scenario 4: Retest Questions

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

## **2023 VITA/TCE Foreign Student Test for Volunteers**

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

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

**Statement for Exempt Individuals and Individuals  
With a Medical Condition****For use by alien individuals only.**Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **102**For the year January 1—December 31, 2022, or other tax year  
, 2022, and ending

, 20

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your tax  
return**

Address in country of residence

Address in the United States

**Part I General Information**

- 1a** Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: \_\_\_\_\_  
**b** Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

**2** Of what country or countries were you a citizen during the tax year? \_\_\_\_\_**3a** What country or countries issued you a passport? \_\_\_\_\_**b** Enter your passport number(s): \_\_\_\_\_**4a** Enter the actual number of days you were present in the United States during:

2022                    2021                    2020                    \_\_\_\_\_

**b** Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test: \_\_\_\_\_**Part II Teachers and Trainees**

- 5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: \_\_\_\_\_  
  
**6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_  
  
**7** Enter the type of U.S. visa (J or Q) you held during:      2016 \_\_\_\_\_      2017 \_\_\_\_\_  
 2018 \_\_\_\_\_      2019 \_\_\_\_\_      2020 \_\_\_\_\_      2021 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8** Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2016 through 2021)? . . . . .       Yes       No  
 If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9** Enter the name, address, and telephone number of the academic institution you attended during 2022: \_\_\_\_\_  
  
**10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_  
  
**11** Enter the type of U.S. visa (F, J, M, or Q) you held during:      2016 \_\_\_\_\_      2017 \_\_\_\_\_  
 2018 \_\_\_\_\_      2019 \_\_\_\_\_      2020 \_\_\_\_\_      2021 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12** Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . .       Yes       No  
 If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13** During 2022, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . .       Yes       No
- 14** If you checked the "Yes" box on line 13, explain: \_\_\_\_\_  
  
 \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates of competition: \_\_\_\_\_  
\_\_\_\_\_

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): \_\_\_\_\_  
\_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States.  
See instructions. \_\_\_\_\_  
\_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: \_\_\_\_\_

**c** Enter the date you actually left the United States: \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here  
only if you  
are filing  
this form by  
itself and  
not with  
your tax  
return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

Form **8843** (2022)

**1042-S**Form 1042-S  
Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income Subject to Withholding****2023**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue ServiceGo to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

UNIQUE FORM IDENTIFIER

 AMENDED  AMENDMENT NO.

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"	<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>13g</b> Ch. 4 status code	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate		
<b>5</b> Withholding allowance					
<b>6</b> Net income					
<b>7a</b> Federal tax withheld					
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
<b>8</b> Tax withheld by other agents					
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )					
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)					
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					
<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code			
<b>12d</b> Withholding agent's name		<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)			
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any		<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12h</b> Address (number and street)			<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code			<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code <b>16e</b> Ch. 4 status code
<b>13a</b> Recipient's name		<b>13b</b> Recipient's country code	<b>17a</b> State income tax withheld	<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13c</b> Address (number and street)					
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code					

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

Cat. No. 11386R

Form **1042-S** (2023)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_\_

See separate instructions.

Your first name and middle initial

Last name

Your identifying number  
(see instructions)

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**

Check only one box.

 Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

**Digital Assets**At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)     Yes     No**Dependents**  
(see instructions):If more than four dependents, see instructions and check here 

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):
				<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**Income Effectively Connected With U.S. Trade or Business**

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

- 1a Total amount from Form(s) W-2, box 1 (see instructions) . . . . .
- 1b Household employee wages not reported on Form(s) W-2 . . . . .
- 1c Tip income not reported on line 1a (see instructions) . . . . .
- 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .
- 1e Taxable dependent care benefits from Form 2441, line 26 . . . . .
- 1f Employer-provided adoption benefits from Form 8839, line 29 . . . . .
- 1g Wages from Form 8919, line 6 . . . . .
- 1h Other earned income (see instructions) . . . . .
- 1i Reserved for future use . . . . .
- 1j Reserved for future use . . . . .
- 1k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) . . . . .
- 1l Add lines 1a through 1h . . . . .
- 2a Tax-exempt interest . . . . .
- 3a Qualified dividends . . . . .
- 4a IRA distributions . . . . .
- 5a Pensions and annuities . . . . .
- 6 Reserved for future use . . . . .
- 7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here
- 8 Additional income from Schedule 1 (Form 1040), line 10 . . . . .
- 9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income** . . . . .
- 10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income** . . . . .
- 11 Subtract line 10 from line 9. This is your **adjusted gross income** . . . . .
- 12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) . . . . .
- 13a Qualified business income deduction from Form 8995 or Form 8995-A . . . . .
- 13b Exemptions for estates and trusts only (see instructions) . . . . .
- 13c Add lines 13a and 13b . . . . .
- 14 Add lines 12 and 13c . . . . .
- 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** . . . . .

1a	
1b	
1c	
1d	
1e	
1f	
1g	
1h	
1i	
1j	
1k	
1l	
2a	
3a	
4a	
5a	
6	
7	
8	
9	
10	
11	
12	
13a	
13b	
13c	
14	
15	

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

Cat. No. 11364D

Form 1040-NR (2023)

**SCHEDULE NEC**  
(Form 1040-NR)

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **7B**

Name shown on Form 1040-NR

Your identifying number

Enter amount of income under the appropriate rate of tax. See instructions.

<b>Nature of Income</b>	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				%	%
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations	1a				
b Dividends paid by foreign corporations	1b				
c Dividend equivalent payments received with respect to section 871(m) transactions	1c				
2 Interest:					
a Mortgage	2a				
b Paid by foreign corporations	2b				
c Other	2c				
3 Industrial royalties (patents, trademarks, etc.)	3				
4 Motion picture or TV copyright royalties	4				
5 Other royalties (copyrights, recording, publishing, etc.)	5				
6 Real property income and natural resources royalties	6				
7 Pensions and annuities	7				
8 Social security benefits	8				
9 Capital gain from line 18 below	9				
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
a Winnings					
b Losses					
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	10c				
12 Other (specify):	11				
13 Add lines 1a through 12 in columns (a) through (d)	12				
14 Multiply line 13 by rate of tax at top of each column	13				
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	14				15

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
17	Add columns (f) and (g) of line 16					17 ( )	
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					18	

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

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2023

**SCHEDULE OI  
(Form 1040-NR)**Department of the Treasury  
Internal Revenue Service**Other Information**

OMB No. 1545-0074

Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
Answer all questions.

**2023**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

- A** Of what country or countries were you a citizen or national during the tax year? \_\_\_\_\_  Yes  No
- B** In what country did you claim residence for tax purposes during the tax year? \_\_\_\_\_  Yes  No
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? \_\_\_\_\_  Yes  No
- D** Were you ever:  
 1. A U.S. citizen? \_\_\_\_\_  Yes  No  
 2. A green card holder (lawful permanent resident) of the United States? \_\_\_\_\_  Yes  No  
 If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. \_\_\_\_\_
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? \_\_\_\_\_  Yes  No  
 If you answered "Yes," indicate the date and nature of the change: \_\_\_\_\_
- G** List all dates you entered and left the United States during 2023. See instructions.

**Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada or Mexico** and skip to item H. \_\_\_\_\_  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2021 \_\_\_\_\_, 2022 \_\_\_\_\_, and 2023 \_\_\_\_\_
- I** Did you file a U.S. income tax return for any prior year? \_\_\_\_\_  Yes  No  
 If "Yes," give the latest year and form number you filed: \_\_\_\_\_
- J** Are you filing a return for a trust? \_\_\_\_\_  Yes  No  
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? \_\_\_\_\_  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year? \_\_\_\_\_  Yes  No  
 If "Yes," did you use an alternative method to determine the source of this compensation? \_\_\_\_\_  Yes  No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
- 1.** Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 \_\_\_\_\_  Yes  No
- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? \_\_\_\_\_  Yes  No
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? \_\_\_\_\_  Yes  No  
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
- 1.** This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions \_\_\_\_\_
- 2.** You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions \_\_\_\_\_

## **SCHEDULE A**

**(Form 1040-NR)**

## **Itemized Deductions**

OMB No. 1545-0074

2023

Attachment  
Sequence No. **7A**

Department of the Treasury  
Internal Revenue Service

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

Name shown on Form 1040-NR

Your identifying number

<b>Taxes You Paid</b>	1a State and local income taxes . . . . .	1a	
<b>Gifts to U.S. Charities</b>	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately) . . . . .	1b	
<b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	2	
	3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	3	
	4 Carryover from prior year . . . . .	4	
	5 Add lines 2 through 4 . . . . .	5	
<b>Casualty and Theft Losses</b>	6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .	6	
<b>Other Itemized Deductions</b>	7 Other—from list in instructions. List type and amount:  -----		
<b>Total Itemized Deductions</b>	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12 . . . . .	7	

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

Cat. No. 72749E

Schedule A (Form 1040-NR) 2023

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-007

**2022**Attachment  
Sequence No. 01

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

Your social security numb

**Part I Additional Income**

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

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

Cat. No. 71479F

Schedule 1 (Form 1040)

**Part II Adjustments to Income**

11	Educator expenses . . . . .	11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	12
13	Health savings account deduction. Attach Form 8889 . . . . .	13
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	14
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .	15
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .	16
17	Self-employed health insurance deduction . . . . .	17
18	Penalty on early withdrawal of savings . . . . .	18
19a	Alimony paid . . . . .	19a
b	Recipient's SSN . . . . .	
c	Date of original divorce or separation agreement (see instructions): _____	
20	IRA deduction . . . . .	20
21	Student loan interest deduction . . . . .	21
22	Reserved for future use . . . . .	22
23	Archer MSA deduction . . . . .	23
24	Other adjustments:	
a	Jury duty pay (see instructions) . . . . .	24a
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	24b
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	24c
d	Reforestation amortization and expenses . . . . .	24d
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	24e
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	24f
g	Contributions by certain chaplains to section 403(b) plans . . . . .	24g
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	24h
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	24i
j	Housing deduction from Form 2555 . . . . .	24j
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	24k
z	Other adjustments. List type and amount: _____	24z
25	Total other adjustments. Add lines 24a through 24z . . . . .	25
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	26

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **02**

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

Your social security number

**Part I Tax**

- |  |   |
|--|---|
| 1 Alternative minimum tax. Attach Form 6251 . . . . .                                    | 1 |
| 2 Excess advance premium tax credit repayment. Attach Form 8962 . . . . .                | 2 |
| 3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . . | 3 |

**Part II Other Taxes**

- |   |    |
|---|----|
| 4 Self-employment tax. Attach Schedule SE . . . . .   | 4  |
| 5 Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .   | 5  |
| 6 Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .   | 6  |
| 7 Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .  | 7  |
| 8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.<br>If not required, check here <input type="checkbox"/> | 8  |
| 9 Household employment taxes. Attach Schedule H . . . . .   | 9  |
| 10 Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .   | 10 |
| 11 Additional Medicare Tax. Attach Form 8959 . . . . .  | 11 |
| 12 Net investment income tax. Attach Form 8960 . . . . .  | 12 |
| 13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .                  | 13 |
| 14 Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .                               | 14 |
| 15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .                            | 15 |
| 16 Recapture of low-income housing credit. Attach Form 8611 . . . . .   | 16 |

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2023

**Part II Other Taxes (continued)****17 Other additional taxes:**

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

<b>17a</b>
<b>17b</b>
<b>17c</b>
<b>17d</b>
<b>17e</b>
<b>17f</b>
<b>17g</b>
<b>17h</b>
<b>17i</b>
<b>17j</b>
<b>17k</b>
<b>17l</b>
<b>17m</b>
<b>17n</b>
<b>17o</b>
<b>17p</b>
<b>17q</b>
<b>17z</b>

## Residency Status, Form 8843, and Filing Status

### Introduction

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

Allow approximately 20 minutes to complete this segment.

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

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

- 12.** Bo entered the U.S. in J-1 immigration status as a trainee in January 2021 and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo must file as a \_\_\_\_\_ even though his spouse was not present in the U.S.
- a.** Single
  - b.** Qualifying Surviving Spouse (QSS)
  - c.** Married Nonresident Alien
- 13.** Alex and Kim were married in March 2019. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego where he is completing his graduate work. However, Kim left him in March 2023 and has **not** been heard from since. Her parents will **not** tell him where she lives. Because Alex does not know Kim's whereabouts, he can file using the Single filing status.
- a.** True
  - b.** False

## Scenario 1: Enrique Satō

Use the following information to prepare Form 8843.

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

### Scenario 1: Enrique Sato Test Questions

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

**14.** Enrique reports his most current nonimmigrant status on line 1b.

- a. True
- b. False

**15.** Enrique should put 365 days on line 4b, for days of exempted presence for 2023.

- a. True
- b. False

**16.** What parts of Form 8843 does Enrique need to complete?

- a. Part I
- b. Part II
- c. Parts I and II
- d. Parts I and III

**17.** Enrique must submit his Form 8843 for tax year 2023 by April 15, 2024?

- a. True
- b. False

## Taxability of Income, ITINs, and Credits

### Introduction

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

Allow approximately 45 minutes to complete this segment.

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

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

## Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

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

22222	a Employee's social security number <b>XXX-XX-XXXX</b>	OMB No. 1545-0008							
<b>b Employer identification number (EIN)</b> <b>XX-XXXXXXX</b>			1 Wages, tips, other compensation <b>8,500.00</b>	2 Federal income tax withheld <b>800.00</b>					
<b>c Employer's name, address, and ZIP code</b>  <b>State University</b> <b>122 Main Street</b> <b>Your City, YS XXXXX</b>			3 Social security wages	4 Social security tax withheld					
			5 Medicare wages and tips	6 Medicare tax withheld					
			7 Social security tips	8 Allocated tips					
<b>d Control number</b>			9	10 Dependent care benefits					
<b>e Employee's first name and initial</b> <b>Kim</b>  <b>Last name</b> <b>Lee</b>  <b>245 2nd Street</b> <b>International Hall</b> <b>Your City, YS XXXXX</b>			Suff.	11 Nonqualified plans	12a C o r e s				
			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o r e s			
			14 Other			12c C o r e s			
						12d C o r e s			
<b>f Employee's address and ZIP code</b>			15 State <b>YS</b>	Employer's state ID number <b>XX-XXXXXXX</b>	16 State wages, tips, etc. <b>8,500.00</b>	17 State income tax <b>80.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2023**

Department of the Treasury—Internal Revenue Service

Form <b>1042-S</b> Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding <b>2023</b> Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.					OMB No. 1545-0096	
		<b>0 1 2 3 4 5 6 7 8 9</b> UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.					<b>Copy A for</b> Internal Revenue Service	
1 Income code <b>20</b>	2 Gross income <b>2,000</b>	3 Chapter indicator. Enter "3" or "4" <b>3</b>	3a Exemption code <b>04</b>	3a Exemption code <b>4a</b>	3b Tax rate . .	4b Tax rate . .	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code <b>23</b>
								13g Ch. 4 status code
5 Withholding allowance		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any		13j LOB code		
6 Net income								
7a Federal tax withheld		13k Recipient's account number						
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13l Recipient's date of birth (YYYYMMDD)						
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>						
8 Tax withheld by other agents		14a Primary Withholding Agent's Name (if applicable)						
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )		14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>				
10 Total withholding credit (combine boxes 7a, 8, and 9)		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		15d Intermediary or flow-through entity's name						
12a Withholding agent's EIN <b>XX-XXXXXXX</b>	12b Ch. 3 status code <b>23</b>	12c Ch. 4 status code	15e Intermediary or flow-through entity's GIIN					
12d Withholding agent's name <b>State University</b>		15f Country code		15g Foreign tax identification number, if any				
12e Withholding agent's Global Intermediary Identification Number (GIIN)		15h Address (number and street)						
12f Country code	12g Foreign tax identification number, if any	15i City or town, state or province, country, ZIP or foreign postal code						
12h Address (number and street) <b>122 Main Street</b>		16a Payer's name		16b Payer's TIN				
12i City or town, state or province, country, ZIP or foreign postal code <b>Your City, YS XXXXX</b>		16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code			
13a Recipient's name <b>Kim Lee</b>	13b Recipient's country code <b>KO</b>	17a State income tax withheld <b>0.00</b>	17b Payer's state tax no. <b>XX-XXXXXXX</b>	17c Name of state <b>YS</b>				
13c Address (number and street) <b>245 2nd Street, International Hall</b>								
13d City or town, state or province, country, ZIP or foreign postal code <b>Your City, YS XXXXX</b>								

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

Cat. No. 11386R

Form **1042-S (2023)**

<b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>						<b>2023</b>	OMB No. 1545-0096	
Form Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.						<b>Copy A</b> for Internal Revenue Service		
		<b>0 1 2 3 4 5 6 7 8 9</b>			UNIQUE FORM IDENTIFIER	<input type="checkbox"/> AMENDED	<input type="checkbox"/> AMENDMENT NO.			
<b>1</b> Income code  <b>16</b>	<b>2</b> Gross income  <b>6,000</b>	<b>3</b> Chapter indicator. Enter "3" or "4"  <b>3</b>			<b>13e</b> Recipient's U.S. TIN, if any  <b>13e</b>			<b>13f</b> Ch. 3 status code  <b>23</b>		
		<b>3a</b> Exemption code  <b>04</b>	<b>4a</b> Exemption code  <b></b>	<b>3b</b> Tax rate  <b>.</b>	<b>4b</b> Tax rate  <b>.</b>	<b>13h</b> Recipient's GIIN  <b></b>	<b>13i</b> Recipient's foreign tax identification number, if any  <b></b>	<b>13j</b> LOB code  <b></b>		
<b>5</b> Withholding allowance								<b>13k</b> Recipient's account number  <b></b>		
<b>6</b> Net income								<b>13l</b> Recipient's date of birth (YYYYMMDD)  <b></b>		
<b>7a</b> Federal tax withheld								<b>14a</b> Primary Withholding Agent's Name (if applicable)  <b></b>		
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>								<b>14b</b> Primary Withholding Agent's EIN  <b></b>		
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>								<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>8</b> Tax withheld by other agents								<b>15a</b> Intermediary or flow-through entity's EIN, if any  <b></b>		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)  ( )								<b>15b</b> Ch. 3 status code  <b></b>	<b>15c</b> Ch. 4 status code  <b></b>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)								<b>15d</b> Intermediary or flow-through entity's name  <b></b>		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)								<b>15e</b> Intermediary or flow-through entity's GIIN  <b></b>		
<b>12a</b> Withholding agent's EIN  <b>XX-XXXXXX</b>		<b>12b</b> Ch. 3 status code  <b>23</b>	<b>12c</b> Ch. 4 status code  <b></b>	<b>15f</b> Country code  <b></b>						<b>15g</b> Foreign tax identification number, if any  <b></b>
<b>12d</b> Withholding agent's name  <b>State University</b>								<b>15h</b> Address (number and street)  <b></b>		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)								<b>15i</b> City or town, state or province, country, ZIP or foreign postal code  <b></b>		
<b>12f</b> Country code  <b></b>		<b>12g</b> Foreign tax identification number, if any  <b></b>						<b>16a</b> Payer's name  <b></b>		
<b>12h</b> Address (number and street)  <b>122 Main Street</b>								<b>16b</b> Payer's TIN  <b></b>		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code  <b>Your City, YS XXXXX</b>								<b>16c</b> Payer's GIIN  <b></b>	<b>16d</b> Ch. 3 status code  <b></b>	<b>16e</b> Ch. 4 status code  <b></b>
<b>13a</b> Recipient's name  <b>Kim Lee</b>		<b>13b</b> Recipient's country code  <b>KO</b>						<b>17a</b> State income tax withheld  <b>0.00</b>	<b>17b</b> Payer's state tax no.  <b>XX-XXXXXX</b>	<b>17c</b> Name of state  <b>YS</b>
<b>13c</b> Address (number and street)  <b>245 2nd Street, International Hall</b>										
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code  <b>Your City, YS XXXXX</b>										

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

Cat. No. 11386R

Form **1042-S** (2023)

## Scenario 2: Kim Lee Test Questions

### Directions

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

- 25.** Is \$8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
- a. Yes
  - b. No
- 26.** Is \$8,500 the amount of adjusted gross income on the Form 1040-NR?
- a. Yes
  - b. No
- 27.** Is \$880 the amount of Itemized deductions on the Form 1040-NR?
- a. Yes
  - b. No
- 28.** Is \$8,420 the amount for taxable income on the Form 1040-NR?
- a. Yes
  - b. No
- 29.** What is the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. \$0
  - b. \$2,000
  - c. \$6,000
  - d. \$8,000

## Scenario 3: Rudra Ram

Use the following information to prepare Form 1040-NR.

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

<b>22222</b>	<b>a Employee's social security number XXX-XX-XXXX</b>	OMB No. 1545-0008					
<b>b Employer identification number (EIN) XX-XXXXXXX</b>			<b>1 Wages, tips, other compensation 25,000.00</b>		<b>2 Federal income tax withheld 2,700.00</b>		
<b>c Employer's name, address, and ZIP code  First University 486 Main Street Your City, Your State XXXXX</b>			<b>3 Social security wages</b>		<b>4 Social security tax withheld</b>		
			<b>5 Medicare wages and tips</b>		<b>6 Medicare tax withheld</b>		
			<b>7 Social security tips</b>		<b>8 Allocated tips</b>		
<b>d Control number</b>			<b>9</b>		<b>10 Dependent care benefits</b>		
<b>e Employee's first name and initial Rudra  22 Forest Blvd. Your City, Your State XXXXX</b>			<b>11 Nonqualified plans</b>		<b>12a</b>		
			<input type="checkbox"/> <b>13 Statutory employee</b> <input type="checkbox"/> <b>14 Retirement plan</b> <input type="checkbox"/> <b>15 Third-party sick pay</b>		<b>12b</b>		
			<b>16 Other</b>		<b>12c</b>		
					<b>12d</b>		
<b>f Employee's address and ZIP code</b>							
<b>15 State</b>	<b>Employer's state ID number</b>	<b>16 State wages, tips, etc.</b>	<b>17 State income tax</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>	<b>20 Locality name</b>	
<b>YS</b>	<b>XX-XXXXXXX</b>	<b>25,000.00</b>	<b>1,500.00</b>				

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

**2023**

Department of the Treasury—Internal Revenue Service

## Scenario 3: Rudra Ram Test Questions

### Directions

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

- 30.** What is the Adjusted Gross Income (AGI) on Form 1040-NR?
- a. \$17,000
  - b. \$22,000
  - c. \$25,000
  - d. \$25,500
- 31.** Rudra Ram is a student who is considered a resident of India. According to the U.S.-India Tax Treaty, he can take the standard deduction instead of itemizing.
- a. True
  - b. False
- 32.** Rudra will have a refund on Form 1040-NR?
- a. True
  - b. False
- 33.** The taxable income line on Rudra's Form 1040-NR shows \$11,150.
- a. True
  - b. False

## Scenario 4: Sonya Ivanov

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

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

22222	a Employee's social security number <b>XXX-XX-XXXX</b>	OMB No. 1545-0008				
b Employer identification number (EIN) <b>XX-XXXXXXX</b>		1 Wages, tips, other compensation <b>15,220.00</b>		2 Federal income tax withheld <b>622.00</b>		
c Employer's name, address, and ZIP code  <b>College Town University 23 Southwest Street Your City, Your State XXXXX</b>		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial <b>Sonya</b>  Last name <b>Ivanov</b>  Suff.  2375 Linwood Blvd. Your City, Your State XXXXX		11 Nonqualified plans		12a		
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
		14 Other				12c
						12d
f Employee's address and ZIP code						
15 State <b>YS</b>	Employer's state ID number <b>XX-XXXXXXX</b>	16 State wages, tips, etc. <b>15,220.00</b>	17 State income tax <b>220.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2023**

Department of the Treasury—Internal Revenue Service

## Scenario 4: Sonya Ivanov Test Questions

### Directions

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

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

## Refunds, Deductions, and the Best Form to Use

### Introduction

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

Allow approximately 20 minutes to complete this segment.

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

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

# 2023 VITA/TCE Foreign Student Retest for Volunteers

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## Directions

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

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

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

## Residency Status, Form 8843, and Filing Status

### Directions

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

Allow approximately 20 minutes to complete this segment.

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

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

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

- a. True  
b. False

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

## Scenario 1: Enrique Satō Retest Questions

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

**14.** What should Enrique enter on Line 1b?

- a.** Leave blank
- b.** F1 January 1, 2021 H1b
- c.** F1

**15.** Enrique has to complete Lines 4a and 4b.

- a.** True
- b.** False

**16.** Enrique only has to complete Part 1 of Form 8843.

- a.** True
- b.** False

**17.** What is the due date of Enrique's Form 8843 for tax year 2023?

- a.** April 15, 2024
- b.** June 15, 2024
- c.** October 15, 2024
- d.** December 31, 2024

## Taxability of Income, ITINs, and Credits

### Introduction

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

Allow approximately 45 minutes to complete this segment.

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

## Scenario 2: Kim Lee Retest Questions

### Directions

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

**25.** What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?

- a. \$2,000
- b. \$6,000
- c. \$8,500

**26.** What is on the line for adjusted gross income on Form 1040-NR?

- a. \$0
- b. \$2,000
- c. \$6,000
- d. \$8,500

**27.** What is on the line for Itemized deductions on Form 1040-NR?

- a. \$0
- b. \$80
- c. \$7,920
- d. \$8,000

**28.** What is the amount on the line for taxable income on Form 1040-NR?

- a. \$0
- b. \$1,920
- c. \$5,920
- d. \$8,420

**29.** Is \$8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?

- a. Yes
- b. No

## Scenario 3: Rudra Ram Retest Questions

### Directions

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

**30.** What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?

- a. \$17,350
- b. \$22,350
- c. \$22,375
- d. \$25,000

**31.** What amount is entered on the itemized deductions line on Form 1040-NR?

- a. \$1,235
- b. \$13,600
- c. \$13,785
- d. \$13,850

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

- a. \$1,050
- b. \$2,700
- c. \$3,900
- d. \$3,985

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

- a. \$9,400
- b. \$9,825
- c. \$11,150
- d. \$21,300

## Scenario 4: Sonya Ivanov Retest Questions

### Directions

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

**34.** What amount is Sonya allowed as a treaty benefit?

- a. No limit for the treaty benefit amount
- b. \$0
- c. \$9,000
- d. \$15,220

**35.** What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1 line?

- a. \$0
- b. \$6,220
- c. \$9,000
- d. \$15,220

**36.** Where on the tax return will Sonya enter her treaty benefits information?

- a. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
- b. Form 1040-NR, Schedule A, Line 7
- c. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
- d. No treaty amounts are allowed without Form 1042-S.

**37.** What is the amount of itemized deductions that Sonya is entitled to take?

- a. \$0
- b. \$220
- c. \$622
- d. \$9,000

## Refunds, Deductions, and the Best Form to Use

### Introduction

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

Allow approximately 20 minutes to complete this segment.

38. Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who arrived in 2020. What form should Emily use to claim a refund of her Social Security and Medicare taxes withheld?
- a. Form 1040-NR
  - b. Form 8843
  - c. Form 843
39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare withholding. Maria found out her spouse does **not** have to pay Social Security or Medicare taxes. Maria is **not** eligible for a refund of her Social Security and Medicare taxes withheld.
- a. True
  - b. False
40. Li, an international student from People's Republic of China, received \$10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2019. He also had a \$100 capital gain from some U.S. stock he sold. What form and schedules does Li need to complete?
- a. He does **not** need to file a return
  - b. Form 1040-NR, Schedule OI, and Schedule D
  - c. Form 1040-NR, Schedule D, and Schedule NEC
  - d. Form 1040-NR, Schedule OI, and Schedule NEC
41. Arthur entered the United States for the first time in 2021. He is a resident of France, and in F-1 immigration status. Arthur won \$1,200 at the local casino.
- Does Arthur need to file Form 1040-NR to report the \$1,200?
- a. Yes
  - b. No
42. George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S. George earned \$85,000 in 2023 from a State University. When he files his federal tax return, he **cannot** claim his wife and children as dependents.
- a. True
  - b. False

- 43.** Quang, a graduate student of physics from Vietnam, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2023. Quang needs help preparing his 2023 tax return. He made donations to a U.S. charity as well as a church in Vietnam and wants to know where to claim them. Which of the following is a true statement?
- Quang can claim all the charitable contributions as an itemized deduction on Form 1040-NR
  - Quang can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
  - None of the above
- 44.** Adi is in F-1 immigration status from Chile. He entered the United States in August 2023 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.
- Does Adi qualify to claim any education credit on his Form 1040-NR?
- Yes
  - No
- 45.** Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Could Margarita have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?
- Yes
  - No
- 46.** Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
- Ask for an extension of time to pay or an installment agreement.
  - Pay the entire balance by the due date for the return.
  - Put the balance on a credit card.
  - All of the above.
- 47.** Viktor, who is from Russia, earned wages of \$12,335 in 2021. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Viktor does **not** need to include this state tax refund on his 2023 federal return.
- True
  - False
- 48.** Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan through the school's financial aid office to help pay the tuition. She graduated in December 2022, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Letizia can claim this interest as an adjustment to income.
- True
  - False

**49.** Luis, a student from Malta, had \$7,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.

- a.** True
- b.** False

**50.** Shakir is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W2 and \$45 in dividend income.

What form/schedule(s) must Shakir complete?

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

# Over the Phone Interpreter Services Test Questions

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## Directions

Using your resource materials, answer the following questions:

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

**8.** All \_\_\_\_\_ (new or existing) should attend OPI training each year.

- a.** partners/employees
- b.** volunteers
- c.** site coordinators
- d.** All of the above

**9.** OPI Services are used for all aspects of the SPEC business model.

- a.** True
- b.** False

**10.** OPI Job Aid is Publication \_\_\_\_\_.

- a.** 5547
- b.** 4491
- c.** 5285
- d.** 5683

## Over the Phone Interpreter Services Retest Questions

### Directions

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

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

**9.** Written authorization is needed to use OPI services for anything other than tax return preparation.

- a.** True
- b.** False

**10.** OPI services are only available Monday – Friday.

- a.** True
- b.** False

# Link & Learn Taxes

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

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

## Link & Learn Taxes for 2023 includes:

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



Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

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

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

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



## Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center

[www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center](http://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](http://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](http://www.irs.gov/Individuals/Volunteer-Training-Resources)

Outreach Connection

[www.irs.gov/Individuals/Outreach-Corner](http://www.irs.gov/Individuals/Outreach-Corner)

Interactive Tax Assistant (ITA)

[www.irs.gov/help/ita](http://www.irs.gov/help/ita)

Online Services and Tax Information for Individuals

[www.irs.gov/Individuals](http://www.irs.gov/Individuals)

### Tools

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

### File your taxes

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

### Life Events

### Identity Theft Protections

### Get Help Now

### 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](http://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](http://www.irs.gov/newsroom/irs2goapp).

### and much more!

Your direct link to tax information 24/7: [www.irs.gov](http://www.irs.gov)