6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2022 RETURNS

Link & Learn Taxes

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.

Form 6744 (Rev. 10-2022) Catalog Number 43560V Department of the Treasury **Internal Revenue Service** www.irs.gov

How to Get Technical Updates?

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

Volunteer Standards of Conduct

VITA/TCE Program

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

Annually all VITA/TCE volunteers (whether paid or unpaid) 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, 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, using government-issued photo identification, 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 Program, you must adhere to the following Volunteer Standards of Conduct:

VSC 1 - Follow the 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 (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

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 program.

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

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

- Your removal from all VITA/TCE program;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- 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.

Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and

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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** or e-mail your comments to **partner@irs.gov**.

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

Test Instructions

Special Accommodations

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

Reference Materials

This test is based on the tax law that was in effect when the publication was printed. Use tax year **2022** 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 & 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 2022 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 2022 test.

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 2022 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 FS 2023, all volunteers must register and certify via Link & Learn Taxes. Go to the Link & Learn Taxes e-learning application at **www.linklearncertification.com**.

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. Use the answer sheet if you are submitting the paper test to your instructor for grading. In that case, make sure your name is at the top of the page and give your Test Answer Sheet and the 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

Volunteer Standards of Conduct

All volunteers including volunteers who do not prepare returns.

Estimated Completion Time: 1 hour
Minimum Proficiency Required: 8 out of 10 Correct

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

Intake/Interview and Quality Review

All tax law certified volunteers, site coordinators, quality reviewers and instructors.

Estimated Completion Time: 20 minutes
Minimum Proficiency Required: 8 out of 10 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

Optional Specialty Courses

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 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 Puerto Rico I Certification

Estimated Completion Time: 1 hour
Minimum Proficiency Required: 12 out of 15 Correct

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.

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.

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

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ______	
Total Questions:	10
Passing Score:	**8 of 10**

Intake/ Interview & Quality Review Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ______	
Total Questions:	10
Passing Score:	**8 of 10**

Site Coordinator Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: ______	
Total Questions:	15
Passing Score:	**12 of 15**

Military Course Test

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

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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.	
8.	
Advanced Scenario 4	
9.	
10.	
Advanced Scenario 5	
11.	
12.	
Advanced Scenario 6	
13.	
14.	

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**

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 Scenario2	
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.	
16.	
17.	
Foreign Student Taxability of Income, ITINs, and Credits	
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.	
Foreign Student Scenario 3	
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**

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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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Standards of Conduct

1.	
2.	
3.	
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5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ______	
Total Questions:	10
Passing Score:	**8 of 10**

Intake/ Interview & Quality Review Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ______	
Total Questions:	10
Passing Score:	**8 of 10**

Site Coordinator Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: ______	
Total Questions:	15
Passing Score:	**12 of 15**

Military Course Test

Military Scenario 1	
1.	
2.	
Military Scenario 2	
3.	
4.	
5.	
6.	
Military Scenario 3	
7.	
8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: ______	
Total Questions:	15
Passing Score:	**12 of 15**

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Name ____

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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.	
8.	
Advanced Scenario 4	
9.	
10.	
Advanced Scenario 5	
11.	
12.	
Advanced Scenario 6	
13.	
14.	

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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Name ____

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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 Scenario2	
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.	
16.	
17.	
Foreign Student Taxability of Income, ITINs, and Credits	
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.	
Foreign Student Scenario 3	
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**

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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.

Volunteer Standards of Conduct Test

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

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

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

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

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

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:

   a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.

   b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.

   c. Pass the Advanced tax law certification.

   d. All of the above.

   e. Both a and b

2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?

   a. Yes

   b. No

3. If a taxpayer offers you a $20 bill because they were so happy about the quality service they received, what is the appropriate action to take?

   a. Take the $20 and thank the taxpayer for the tip.

   b. Tell the taxpayer it would be better to have the $20 deposited directly into your bank account from his refund.

   c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.

   d. Refer the taxpayer to the tip jar located at the quality review and print station.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?

   a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.

   b. Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.

   c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?

   a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.

   b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

   c. Max is doing Ali a favor by using her personal information to secure business for his wife.

   d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?

   a. Bob, the tax law-certified volunteer who prepared the return.
   b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
   c. Betty, the coordinator.
   d. No one has violated the Volunteer Standards of Conduct.

7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to **WI.Voltax@irs.gov**. Did Sue take appropriate actions as the coordinator?

   a. Yes
   b. No

8. Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?

   a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
   b. You will be interviewed by the return preparer and asked additional questions as needed.
   c. You need to participate in a quality review of your tax return by someone other than the return preparer.
   d. All of the above.

9. During the intake process, the volunteer should verify the taxpayer (and/or spouse, if applicable) has photo identification. Additionally, taxpayers must provide verification of taxpayer identification numbers (SSN or ITIN) for everyone listed on the tax return.

   a. True
   b. False

10. Mary, a VSC-certified greeter, reviews the taxpayer's completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the "yes" box indicating they have self-employment income and the certification level next to the question is (A). All other questions answered "yes" have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level does the tax preparer need?

    a. Advanced

    b. Basic

    c. It doesn't matter, any level is fine

    d. No tax law certification is necessary

Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?

    a. Coordinators

    b. Quality reviewers and tax return preparers

    c. Greeters or client facilitators

    d. All VITA/TCE site volunteers must pass the VSC certification test

2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?

    a. The volunteer's removal from the VITA/TCE program.

    b. The volunteer's inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.

    c. Termination of the sponsoring organization's partnership with the IRS.

    d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization's corrective actions.

3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?

    a. Yes

    b. No

4. Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?

    a. Yes

    b. No

5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return **cannot** be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?

    a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.

    b. No, it is **not** a violation since the return **cannot** be prepared at the site.

    c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.

6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?

   a. Yes

   b. No

7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?

   a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.

   b. Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to **WI.Voltax@irs.gov.**

   c. Mind her own business and do nothing.

8. Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:

   a. Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.

   b. Answer the tax preparer's additional questions during the interview.

   c. Participate in the quality review of their tax return.

   d. All of the above.

9. During the intake process, which of the following should the volunteer verify that the taxpayer (and/or spouse if applicable) has with them to ensure the taxpayers can be served that day?

   a. Photo identification for both

   b. Taxpayer identification numbers (SSN or ITIN) for everyone listed on the tax return

   c. All tax statement documents, including Forms W-2, 1099-R, etc.

   d. All of the above

10. To ensure quality service and accurate return preparation, every site is required to have a process for assigning taxpayers to IRS tax law-certified preparers who are certified at or above the level required to prepare their tax return.

    a. True

    b. False

Form **13615** (October 2022)

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 (whether paid or unpaid) 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 VITA/TCE tax law instructors must certify in Intake/Interview & Quality Review and tax law prior to signing this form. 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 the 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 (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

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 EFIN (electronic filing ID number);
- 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 as the taxpayer tries to resolve the errors made on their return.

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.

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

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

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

Catalog Number 38847H www.irs.gov Form **13615** (Rev. 10-2022)

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

Full name *(please print)*	Volunteer position(s) ☐ 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)* **OR**	Signature *(type/print)* Date

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Volunteer Standards of Conduct ***(Required for ALL)***	Intake/Interview & Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico 1	Puerto Rico 2	Foreign Students

Optional Tests

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

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

Note: 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 Publication 5362, 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)*

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

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

Parent/Guardian: 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)* **OR**	Signature *(type/print)*	Date

For Continuing Education (CE) Credits ONLY

(to be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents 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. **The coordinator, sponsoring partner, or instructor must sign and date this form** and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN) P - ___ ___ ___ ___ ___ ___ ___ ___	CTEC ID number *(if applicable)* A - ___ ___ ___ ___ ___ ___
Address *(VITA/TCE Site or teaching location)*	Site Identification Number (SIDN) S - ___ ___ ___ ___ ___ ___ ___ ___	

Professional Status *(check only one box)*

☐ Enrolled Agent (EA)
☐ Certified Public Accountant (CPA)
☐ Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
☐ Attorney
☐ Certified Financial Planner (CFP)
☐ California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level *(Check only one box below)*	**Volunteer Hours** *(Minimum of 10 volunteer hours required to issue CE Credits)*
☐ Advanced	Total hours volunteered *(qualifies for 14 CE credits)* ________
OR	**OR**
☐ Advanced and One or More Specialty Courses	Total hours volunteered *(qualifies for 18 CE credits)* ________

Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

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

Catalog Number 38847H www.irs.gov Form **13615** (Rev. 10-2022)

Intake / Interview and Quality Review Test Questions

Directions

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

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C along with an effective interview for every return prepared at the site.

   a. True

   b. False

2. What should the certified volunteer preparer do 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. Complete all applicable Certified Volunteer Preparer shaded-area questions on Form 13614-C.

   d. All of the above.

3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.

   a. True

   b. False

4. VITA/TCE sites are required to conduct Quality Reviews:

   a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns.

   b. Of every return prepared at the site.

   c. Only when there is a Quality Reviewer available.

   d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International.

5. You do **not** need to see proof of cash donations made by a taxpayer if you feel that the information is **not** unusual or questionable.

   a. True

   b. False

6. In most cases a volunteer must review photo identification for every taxpayer(s) to deter the possibility of identity theft.

   a. True

   b. False

7. 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.

8. 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.

9. 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.

10. As part of the intake process, each site must:

   a. Have a process to ensure a return is within the scope of the VITA/TCE Programs.

   b. Identify the certification level needed to prepare a return.

   c. Have a process to ensure volunteers have the certification needed for the returns they prepare.

   d. All of the above.

Intake / Interview and Quality Review Retest Questions

Directions

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

1. When should an IRS-certified volunteer preparer participating in the VITA/TCE Programs perform a complete interview of a taxpayer?

   a. Only when the taxpayer has questions.

   b. Only if the taxpayer has never visited your site.

   c. Only when the site is **not** busy.

   d. For every return prepared at the site.

2. The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.

   a. True

   b. False

3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. What should you do next?

   a. Input Form 1099-INT into tax software.

   b. Go to the next question on Form 13614-C.

   c. Ask the taxpayer if they had any other interest income.

4. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.

   a. True

   b. False

5. A taxpayer tells you that they donated $50 to their church but they did not bring proof of the donation. This information along with all other information gathered during your interview does **not** seem unusual or questionable.

   As a tax preparer, you should:

   a. Send the taxpayer home to get proof of their donation.

   b. Prepare the return giving credit for the donation without seeing proof.

   c. Prepare their return without giving them credit for the donation.

6. What information must a volunteer review to deter the possibility of identity theft?

   a. Form W-2

   b. Photo identification

   c. Last year’s tax return

   d. Medicaid card

7. 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

8. 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

9. 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.

10. Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?

    a. The volunteer may **not** have the required certifications to prepare the return.

    b. The return may be Out of Scope.

    c. The taxpayer may **not** have all the information needed to prepare the return.

    d. All of the above.

Site Coordinator Test Questions

Directions

Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.

   a. True

   b. False

2. Which IRS publication includes the roles and responsibilities of the site coordinator?

   a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements

   b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

   c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust

   d. Publication 4012, VITA/TCE Volunteer Resource Guide

3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, the sponsoring partner's approving official must confirm government-issued photo identification and the required certification level of the volunteer for the Form 13615 to be valid.

   a. True

   b. False

4. If partner owned computers or IRS loaned computers or printers are lost or stolen, the partner is required to notify the local SPEC territory office _____.

   a. Before May 15

   b. Within 30 days or as soon as possible

   c. Immediately or by the next business day

   d. Before the end of the calendar year

5. According to QSR #4 Reference Materials, all sites are required to have the following available for use at VITA/TCE sites in paper or electronic format:

   - Publication 17, Your Federal Income Tax (For Individuals)
   - Publication 4012, VITA/TCE Volunteer Resource Guide
   - Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   - Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA). AARP Foundation Tax Aide uses CyberTax Alerts instead of VTAs and QSRAs

   a. True

   b. False

6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:

   a. Self-Review and Peer to Peer Review

   b. Peer to Peer Review and Designated Review

   c. Designated Review and Self-Review

   d. Taxpayer Review and Designated Review

7. For a correct Intake, Interview, and Quality Review process, all questions in Parts I-V of the Form 13614-C, Intake/Interview & 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 consent form must every taxpayer sign prior to beginning a virtual tax preparation process?

    a. No consent needed

    b. Form 8879, IRS e-file Signature Authorization

    c. Form 15272, VITA/TCE Security Plan

    d. Form 14446, Virtual VITA/TCE Taxpayer Consent

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

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 loaned IRS 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. During the Intake, Interview, and Quality Review process, all questions in Parts I-V of the Form 13614-C, Intake/Interview & Quality Review Sheet must be marked as:

   a. Yes

   b. No

   c. Unsure

   d. Either yes or no

8. The use of IRS loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation program. IRS loaned equipment may not be used for commercial purposes, games, or other personal use.

   a. True

   b. False

9. The Federal Tax Law Update Test for Circular 230 Professionals Test is **not** a qualifying certification for receiving Continuing Education Credits.

   a. True

   b. False

10. Form 15272, VITA/TCE Security Plan, must be approved annually by the local SPEC territory office.

    a. True

    b. False

11. Prior to beginning a virtual tax preparation process, the taxpayer(s) must agree to the virtual process by signing Form 14446, Virtual VITA/TCE Taxpayer Consent.

    a. True

    b. False

12. IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:

    a. Public access Wi-Fi or wireless connection

    b. Encrypted and password protected Wi-Fi or wireless connection

    c. Unsecured wired internet connection

    d. Volunteer's unsecured wireless Hotspot connection

13. Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity,______ should **not** be discussed out loud.

   a. SSNs

   b. Addresses

   c. Bank account numbers

   d. All of the above

14. Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, must be reported to the local SPEC territory office for consideration to be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.

   a. True

   b. False

15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?

   a. Loss of computer containing personally identifiable information (PII)

   b. Loss of computer bag containing tax returns

   c. Loss of taxpayer information

   d. All of the above

Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Tom Brown

Interview Notes

- Tom is 36 years old and has never been married.
- Frank, age 13, is Tom's nephew who lived with him all year. Tom provided all of his support and provided over half the cost of keeping up the home.
- Tom earned $44,000 in wages.
- Tom is blind and cannot be claimed as a dependent by another taxpayer.
- Tom and Frank 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 Tom can claim on his tax return for 2022?

   a. Single

   b. Head of Household

   c. Qualifying Surviving Spouse (QSS)

   d. Married Filing Jointly

2. Tom can claim a higher standard deduction because he is blind.

   a. True

   b. False

Basic Scenario 2: Lewis and Oneida Monroe

Interview Notes

- Lewis, age 26, and Oneida, age 25, are married and will file a joint return.
- They cannot be claimed as dependents by another taxpayer.
- Lewis and Oneida have no children or other dependents.
- Both work and neither are full-time students. Lewis earned wages of $15,400 and Oneida earned wages of $5,600.
- Lewis and Oneida are U.S. citizens and have valid Social Security numbers.
- Lewis and Oneida have investment income of $5,000.

Basic Scenario 2: Test Questions

3. Lewis and Oneida are eligible to claim the Earned Income Tax Credit (EITC).

a. True

b. False

4. Lewis and Oneida's investment income of $5,000 disqualifies them for the Earned Income Tax Credit (EITC).

a. True

b. False

Basic Scenario 3: Sebastian and Ashley Miller

Interview Notes

- Sebastian and Ashley Miller are married and always file Married Filing Jointly.
- Sebastian earned $32,000 in wages and Ashley earned $24,000 in wages.
- The Millers paid all the cost of keeping up a home and provided all the support for their two children, Laura and Timothy, who lived with them all year.
- Laura is 14 years old and Timothy turned 17 in November 2022.
- Sebastian and Ashley did not have enough deductions to itemize, but contributed $1,500 in 2022 to their church, a qualified charitable organization.
- Sebastian, Ashley, Laura, and Timothy 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 Miller's children qualifies for the Child Tax Credit (CTC)?

   a. Laura
   b. Timothy
   c. Laura and Timothy
   d. Neither

6. Sebastian and Ashley will **not** itemize deductions but can deduct $600 of their charitable contribution.

   a. True
   b. False

Basic Scenario 4: Clay and Marian Washington

Interview Notes

- Clay and Marian are married and will file a joint return.
- Marian is a U.S. citizen with a valid Social Security number. Clay is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Marian worked in 2022 and earned wages of $32,000. Clay worked part-time and earned wages of $18,000.
- The Washingtons have two children: Erin, age 12 and Jenny, age 18.
- The Washingtons provided the total support for their two children, who lived with them in the U.S. all year. Erin and Jenny are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Washingtons qualify for the Credit for Other Dependents.

a. True

b. False

8. The Washingtons qualify for the Earned Income Tax Credit because Marian has a valid SSN and Clay has an ITIN.

a. True

b. False

Basic Scenario 5: Isabela Rincon

Interview Notes

- Isabela is single and turned 72 years old on October 1, 2022.
- Isabela worked as a librarian at the local library and earned wages of $7,500. Isabela also received Social Security benefits of $16,000. She received a taxable pension of $13,000.
- She retired from her previous job on October 30, 2019. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Isabela cannot be claimed as a dependent by another taxpayer.
- Isabela is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Isabela qualifies to claim the Earned Income Tax Credit.

   a. True

   b. False

10. Isabela must take her first required minimum distribution by April 1, 2023.

    a. True

    b. False

Basic Scenario 6: Leon Martin

Interview Notes

- Leon Martin is single and has never been married.
- Leon earned wages of $23,000 during the first half of the year. Leon lost his job in July and received a total of $9,000 in unemployment compensation.
- Leon is a barber and took a class at the community barber college to improve his barbering skills. He paid the cost of tuition and a course-related book. His qualified education expenses were $2,500.
- Leon also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2022, he paid student loan interest of $550.
- Leon does not have any dependents.
- Leon is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Leon must include his unemployment compensation on his 2022 tax return.

a. True

b. False

12. Leon is eligible for the following credit:

a. Earned Income Credit

b. Lifetime Learning Credit

c. American Opportunity Credit

d. None of the above

13. Leon can claim the student loan interest deduction as an adjustment to income on his tax return.

a. True

b. False

Basic Scenario 7: Jeff and Claire Pickens

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

- Jeff, age 68 and Claire, age 63 elect to file Married Filing Jointly. Neither taxpayer is blind.
- Jeff is retired. He received Social Security benefits and a pension.
- Jeff and Claire's daughter Shelby, age 19, is a full-time college student in her second year of study. She is pursuing a degree in foreign studies and does not have a felony drug conviction. She received a Form 1098-T for 2022. 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 and the terms require that it be used to pay tuition. Jeff and Claire paid the cost of Shelby's tuition and course-related books in 2022 not covered by scholarship. They paid $120 for a parking sticker, $5,500 for a meal plan, $750 for textbooks purchased at the college bookstore, and $100 for access to an online textbook.
- Jeff and Claire paid more than half the cost of maintaining a home and support for Shelby.
- Jeff and Claire do not have enough deductions to itemize on their federal tax return.
- Jeff, Claire, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Jeff and Claire 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 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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 JEFF	M.I.	Last name PICKENS	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name CLAIRE	M.I.	Last name PICKENS	Best contact number YOUR PHONE NUMBER	Is your spouse a U.S. citizen? ☒ Yes ☐ No

3. Mailing address 5 PEBBLE LANE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP

4. Your Date of Birth 7/15/1954	5. Your job title RETIRED	6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth 01/30/1959	8. Your spouse's job title CLERK	9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?

☐ Never Married

☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. If Yes, Did you get married in 2022? ☐ Yes ☒ No
   b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No

☐ Divorced — Date of final decree ____________

☐ Legally Separated — Date of separate maintenance decree ____________

☐ 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

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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	**To be completed by a Certified Volunteer Preparer** 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 $4,400 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)
SHELBY PICKENS	9/3/2003	DAUGH	12	YES	YES	S	YES	NO	NO	NO	YES	YES	YES

Catalog Number 52121E | www.irs.gov | Form **13614-C** (Rev. 10-2022)

Check appropriate box for each question in each section

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

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

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

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
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 ☐ 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
    ☐ 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

Form W2

a Employee's social security number **128-00-XXXX**	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at *www.irs.gov/efile*

b Employer identification number (EIN) **25-7XXXXXX**	**1** Wages, tips, other compensation **$45,000.00**	**2** Federal income tax withheld **$3,000.00**
c Employer's name, address, and ZIP code **CAVE STREET MARKET** **200 ROCK ROAD** **YOUR CITY, YOUR STATE, ZIP**	**3** Social security wages **$45,000.00**	**4** Social security tax withheld **$2,790.00**
	5 Medicare wages and tips **$45,000.00**	**6** Medicare tax withheld **$652.50**
	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. **CLAIRE PICKENS** **5 PEBBLE LANE** **YOUR CITY, YOUR STATE, ZIP**	**11** Nonqualified plans	**12a** See instructions for box 12 Code **DD** **$2,300.00**
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	**12b** Code
	14 Other	**12c** Code
		12d Code
f 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	**25-7XXXXXX**	**$45,000.00**				

Form **W-2** **Wage and Tax Statement** 2022

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. **BRADFORD INC.** **2605 STATE STREET** **YOUR CITY, YOUR STATE, ZIP**	**1** Gross distribution $ **$16,000** **2a** Taxable amount $ **$16,000**	OMB No. 1545-0119 **2022** Form **1099-R**		**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☐	Total distribution ☐		**Copy B**
PAYER'S TIN **40-100XXXX**	RECIPIENT'S TIN **127-00-XXXX**	**3** Capital gain (included in box 2a) $	**4** Federal income tax withheld $ **$4,000**	**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 **JEFF PICKENS**		**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** IRA/ SEP/ SIMPLE ☐	**8** Other $ %	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**		**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 ☐	**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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2022
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name **JEFF PICKENS**		Box 2. Beneficiary's Social Security Number **127-00-XXXX**
Box 3. Benefits Paid in 2022 **$12,000.00**	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)* **$12,000.00**
DESCRIPTION OF AMOUNT IN BOX 3 **Paid by check or direct deposit: $12,000.00**		**DESCRIPTION OF AMOUNT IN BOX 4**
		Box 6. Voluntary Federal Income Tax Withholding **$1,200.00**
		Box 7. Address **5 PEBBLE LANE** **YOUR CITY, YOUR STATE, ZIP**
		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**

☐ 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	1a Total ordinary dividends $ $2,200.00 1b Qualified dividends $ $2,200.00	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2022) For calendar year 20 22	**Dividends and Distributions**
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy B** **For Recipient**
PAYER'S TIN 38-4XXXXXX / RECIPIENT'S TIN 127-00-XXXX	2c Section 1202 gain $ 2e Section 897 ordinary dividends $	2d Collectibles (28%) gain $ 2f Section 897 capital gain $	
RECIPIENT'S name JEFF PICKENS	3 Nondividend distributions $	**4 Federal income tax withheld** $ **$330.00**	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.
Street address (including apt. no.) 5 PEBBLE LANE	5 Section 199A dividends $ 7 Foreign tax paid $	6 Investment expenses $ 8 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
Account number (see instructions)	14 State / 15 State identification no.	16 State tax withheld $ $	

Form **1099-DIV** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099DIV 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 BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP	1 Payments received for qualified tuition and related expenses $ 9,500.00 2	OMB No. 1545-1574 2022 Form **1098-T**	**Tuition Statement**
FILER'S employer identification no. 89-7XXXXXX / STUDENT'S TIN 129-00-XXXX	3		**Copy B** **For Student**
STUDENT'S name SHELBY PICKENS	4 Adjustments made for a prior year $	5 Scholarships or grants $ 7,500.00	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.
Street address (including apt. no.) 5 PEBBLE LANE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	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 2023 ☐	
Service Provider/Acct. No. (see instr.) / 8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $	

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

Receipts

Baldwin University
Meal Plan

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

Received from:
Shelby Pickens
$5,500.00

College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt:
3 Textbooks: $750.00
Parking Sticker: $120.00

Payment for books is also on the college website.

Invoice #05684

Baldwin University

3700 Baldwin Avenue

Date	To	Ship To
August 12, 2022	**Shelby Pickens** 5 Pebble Lane	Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook Fee	$100	$100
		Subtotal	$100
		Sales Tax	
		Shipping & Handling	
		Total	**$100**

Thank you for your business!

Basic Scenario 7: Test Questions

14. Jeff and Claire's standard deduction amount is $27,300.

a. True

b. False

15. Jeff and Claire's total qualified education expenses used to calculate the American Opportunity Credit is $ _______________.

16. Jeff and Claire Pickens can claim the Credit for Other Dependents.

a. True

b. False

17. What is the total amount of the Pickens's federal income tax withholding.

a. $4,630

b. $7,000

c. $8,200

d. $8,530

18. The taxable amount of Jeff's Social Security is $12,000.00.

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: Morgan Calhoun

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

- Morgan is single and 46 years old.
- Morgan has two children. Leah, age 18, has a job and earned wages of $4,900. Dale, age 25 is totally and permanently disabled and received Social Security benefits of $4,500. Both children lived with her all year.
- Morgan paid all the cost of keeping up the home and more than half the support for her children.
- Morgan 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 2022 tax year.
- Morgan, Leah, and Dale 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. Morgan provided a voided check.

Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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: MORGAN | M.I.: | Last name: CALHOUN | Best contact number: YOUR PHONE NUMBER | Are you a U.S. citizen? ☒ Yes ☐ No

2. Your spouse's first name: | M.I.: | Last name: | Best contact number: | Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address: 320 MAIN STREET | Apt #: | City: YOUR CITY | State: YS | ZIP code: YOUR ZIP

4. Your Date of Birth: 08/23/1976 | 5. Your job title: RETIRED | 6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

7. Your spouse's Date of Birth: | 8. Your spouse's job title: | 9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No; b. Totally and permanently disabled ☐ Yes ☐ No; c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
- ☒ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- ☐ Married
  - a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
  - b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No
- ☐ Divorced — Date of final decree ________
- ☐ Legally Separated — Date of separate maintenance decree ________
- ☐ 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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,400 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)
LEAH CALHOUN	5/9/2004	DAUGH	12	YES	YES	S	NO	NO	NO	NO	NO	YES	YES
DALE CALHOUN	7/31/1997	SON	12	YES	YES	S	NO	YES	NO	NO	YES	YES	YES

Catalog Number 52121E — www.irs.gov — Form **13614-C** (Rev. 10-2022)

Check appropriate box for each question in each section

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

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

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

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
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 ☐ 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
☒ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Form 1099-R & Voided Check

CORRECTED (if checked) ☐

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **WINSTON CORPORATION** **1800 SPRING STREET** **YOUR CITY, YOUR STATE, ZIP**	**1** Gross distribution $ **$42,000.00** **2a** Taxable amount $ **$42,000.00**	OMB No. 1545-0119 **2022** Form **1099-R** **Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☐	Total distribution ☐
PAYER'S TIN: **56-7XXXXXX** RECIPIENT'S TIN: **131-00-XXXX**	**3** Capital gain (included in box 2a) $	**4** Federal income tax withheld $ **$1,000.00**
RECIPIENT'S name **MORGAN CALHOUN**	**5** Employee contributions/ Designated Roth contributions or insurance premiums $	**6** Net unrealized appreciation in employer's securities $
Street address (including apt. no.) **320 MAIN STREET**	**7** Distribution code(s) **3** IRA/ SEP/ SIMPLE ☐	**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 $

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.

10 Amount allocable to IRR within 5 years $	**11** 1st year of desig. Roth contrib.	**12** FATCA filing requirement ☐	**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

Morgan Calhoun
320 Main Street
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF $

DOLLARS

VOID

Adelphia Bank and Trust
Anytown, State 00000

For

:111000025 : 123456789 1234

20. Morgan's disability pension is reported as earned income on her tax return.

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

21. What is the most advantageous filing status Morgan can take?

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

22. Which child qualifies Morgan for EITC?

- **a.** Leah
- **b.** Dale
- **c.** Both Leah and Dale
- **d.** Neither Leah nor Dale.

23. Morgan cannot claim Dale as a dependent because he is over age 18.

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

24. Morgan anticipates a balance due for next year. What actions should she take to prevent having a balance due.

- **a.** Morgan should use the IRS Tax Withholding Estimator and adjust her withholding.
- **b.** Morgan should decrease the amount of withholding on her form W-4P for next year.
- **c.** Morgan should ask her brother who is taking an accounting class how to avoid having a balance due.
- **d.** Morgan should **not** do anything to prevent having a balance due next year.

Basic Scenario 9: Monica Montgomery

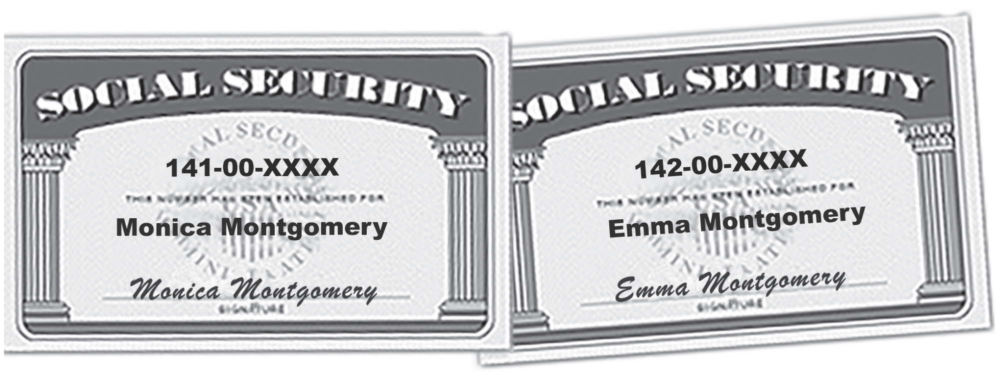
Directions

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

- Monica is 31 years old and married to Mike. Mike passed away on February 2, 2021. Monica has not remarried.
- Monica's eight-year-old daughter, Emma, lived with her the entire year.
- Monica paid more than half the cost of keeping up a home and support for Emma.
- Monica received a distribution from her traditional IRA in January to pay for living expenses.
- Monica was a full-time high school teacher and earned $42,000 in wages. Monica purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling $450.
- Monica received a W-2G in the amount of $10,000 from the local casino.
- Monica paid child and dependent care expenses for Emma while she worked.
- Monica and Emma are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Monica 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. Her savings account number is 224466880.



Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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 MONICA	M.I.	Last name MONTGOMERY	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number YOUR PHONE NUMBER	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address 178 PACKER DRIVE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP

4. Your Date of Birth: 02/14/1991
5. Your job title: ADMINISTRATIVE ASSISTANT
6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth
8. Your spouse's job title
9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No; b. Totally and permanently disabled ☐ Yes ☐ No; c. Legally blind ☐ Yes ☐ No
10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
- ☐ Never Married
- ☐ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
  - b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No
- ☐ Divorced — Date of final decree
- ☐ Legally Separated — Date of separate maintenance decree
- ☒ Widowed — 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

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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: 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 $4,400 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)
EMMA MONTGOMERY	01/21/2014	DAUGH	12	YES	YES	S	YES	NO	NO	NO	YES	YES	YES

Check appropriate box for each question in each section

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

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

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

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

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 ☐ 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
☒ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

a Employee's social security number: 141-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN): 38-5XXXXXX	1 Wages, tips, other compensation: $42,000.00	2 Federal income tax withheld: $2,604.00
c Employer's name, address, and ZIP code: WILCOX SCHOOL DISTRICT, 1200 MAIDEN LANE, YOUR CITY, YOUR STATE, ZIP	3 Social security wages: $42,000.00	4 Social security tax withheld: $2,604.00
	5 Medicare wages and tips: $42,000.00	6 Medicare tax withheld: $609.00
	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.: MONICA MONTGOMERY, 178 PACKER DRIVE, YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 (Code)
	13 Statutory employee ☐ / Retirement plan ☒ / Third-party sick pay ☐	12b (Code)
	14 Other	12c (Code)
f Employee's address and ZIP code		12d (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	38-5XXXXXX	$42,000.00	$900.00			

Form **W-2** **Wage and Tax Statement** 2022

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, province or state, country, and ZIP or foreign postal code: MOUNTAINTOP CASINO, 777 CREST ROAD, YOUR CITY, YOUR STATE, ZIP	1 Reportable winnings: $ $10,000.00	2 Date won: 3/16/2022	OMB No. 1545-0238 **Form W-2G Certain Gambling Winnings** (Rev. January 2021) For calendar year 20 22
	3 Type of wager: Slots	**4 Federal income tax withheld**: $ $2,400.00	
	5 Transaction	6 Race	
	7 Winnings from identical wagers: $	8 Cashier: TM	
PAYER'S federal identification number: 38-6XXXXXX / PAYER'S telephone number	9 Winner's taxpayer identification no.: 141-00-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
WINNER'S name: MONICA MONTGOMERY	11 First identification: YS987654	12 Second identification: YS 31600XXX	
Street address (including apt. no.): 178 PACKER DRIVE	13 State/Payer's state identification no.	14 State winnings: $	**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.**
City or town, province or state, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP	15 State income tax withheld: $	16 Local winnings: $	
	17 Local income tax withheld: $	18 Name of locality	

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 ▶**

Form **W-2G** (Rev. 1-2022) www.irs.gov/FormW2G Department of the Treasury - 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. **HOUSTON STATE BANK** **1200 MAIDEN LANE** **YOUR CITY, YOUR STATE, ZIP**	**1** Gross distribution $ **$6,000.00** **2a** Taxable amount $ **$6,000.00**	OMB No. 1545-0119 **2022** Form **1099-R**	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy B**
PAYER'S TIN: **38-2XXXXXX** / RECIPIENT'S TIN: **141-00-XXXX**	**3** Capital gain (included in box 2a) $	**4** Federal income tax withheld $ **$1,200.00**	**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 **MONICA MONTGOMERY**	**5** Employee contributions/ Designated Roth contributions or insurance premiums $	**6** Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) **178 PACKER DRIVE**	**7** Distribution code(s): **1** / IRA/ SEP/ SIMPLE ☑	**8** Other $ %	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**	**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 ☐	**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 **2022** Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S TIN: **20-7XXXXXX** / BORROWER'S TIN: **141-00-XXXX**	**1** Student loan interest received by lender $ **$375.00**		**Copy C** **For Recipient**
BORROWER'S name **MONICA MONTGOMERY** Street address (including apt. no.) **178 PACKER DRIVE** City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**			For Privacy Act and Paperwork Reduction Act Notice, see the **2022 General Instructions for Certain Information Returns.**
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 . . . . ☐		

Form **1098-E** www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

Daycare Statement & Voided Check

MAKE A WAY DAYCARE

Make A Way Daycare
303 Twiggs Trail
Your City, State Zip
(XXX) 555-5555

Date: December 31, 2022

Received From:
Monica Montgomery
178 Packer Drive

EIN: 38-5XXXXXX
Provider: Lynn Smith

Description	Price	Total
After-School Care for Emma Montgomery	$3,000	$3,000
Total Amount Received for 2022 Childcare		**$3,000**

Thank you for your business!

Monica Montgomery
178 Packer Dr
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE
ORDER OF $

VOID

DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

For

⁚111000025 ⁚ 123456789 1234

25. Monica is required to report her gambling winnings on her return.

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

26. Monica's most advantageous filing status is:

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

27. Monica must pay an additional _______ tax on the early distribution from her IRA.

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

28. Monica 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. Monica wants to split the refund between her savings and checking accounts. How is this accomplished, if possible?

- **a.** Splitting a refund is **not** possible.
- **b.** Monica does **not** have an overpayment on her return.
- **c.** This can only be accomplished if she electronically files her return.
- **d.** Complete Form 8888, Allocation of Refund (Including Savings Bond Purchases).

30. What amount can Monica claim as an adjustment for the supplies she purchased out of pocket?_________.

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Basic Course Retest Questions

Directions

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

Basic Scenario 1: Tom Brown

Interview Notes

- Tom is 36 years old and has never been married.
- Frank, age 13, is Tom's nephew who lived with him all year. Tom provided all of his support and provided over half the cost of keeping up the home.
- Tom earned $44,000 in wages.
- Tom is blind and cannot be claimed as a dependent by another taxpayer.
- Tom and Frank are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Retest Questions

1. Tom's most advantageous filing status for 2022 is Single.

   a. True
   b. False

2. Tom is blind and can claim a standard deduction amount of:

   a. $12,950
   b. $19,400
   c. $21,150
   d. $25,900

Basic Scenario 2: Lewis and Oneida Monroe

Interview Notes

- Lewis, age 26, and Oneida, age 25, are married and will file a joint return.
- They cannot be claimed as dependents by another taxpayer.
- Lewis and Oneida have no children or other dependents.
- Both work and neither are full-time students. Lewis earned wages of $15,400 and Oneida earned wages of $5,600.
- Lewis and Oneida are U.S. citizens and have valid Social Security numbers.
- Lewis and Oneida have investment income of $5,000.

Basic Scenario 2: Retest Questions

3. Lewis and Oneida are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.

   a. True

   b. False

4. The maximum amount of investment income that Lewis and Oneida can have to qualify for the Earned Income Tax Credit is $ ____________.

Basic Scenario 3: Sebastian and Ashley Miller

Interview Notes

- Sebastian and Ashley Miller are married and always file Married Filing Jointly.
- Sebastian earned $32,000 in wages and Tina earned $24,000 in wages.
- The Millers paid all the cost of keeping up a home and provided all the support for their two children, Laura and Timothy, who lived with them all year.
- Laura is 14 years old and Timothy turned 17 in November 2022.
- Sebastian and Tina did not have enough deductions to itemize, but contributed $1,500 in 2022 to their church, a qualified charitable organization.
- Sebastian, Ashley, Laura, and Timothy 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 Millers do **not** qualify for the Child Tax Credit (CTC).

   a. True

   b. False

6. What amount can Sebastian and Ashley deduct as a charitable contribution?

   a. $0

   b. $600

   c. $1,200

   d. $1,500

Basic Scenario 4: Clay and Marian Washington

Interview Notes

- Clay and Marian are married and will file a joint return.
- Marian is a U.S. citizen with a valid Social Security number. Clay is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Marian worked in 2022 and earned wages of $32,000. Clay worked part-time and earned wages of $18,000.
- The Washingtons have two children: Erin, age 12 and Jenny, age 18.
- The Washingtons provided the total support for their two children, who lived with them in the U.S. all year. Erin and Jenny are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Retest Questions

7. Jenny qualifies the Washingtons for the Credit for Other Dependents.

   a. True

   b. False

8. The Washingtons do **not** qualify for the Earned Income Credit because Clay has an ITIN.

   a. True

   b. False

Basic Scenario 5: Isabela Rincon

Interview Notes

- Isabela is single and turned 72 years old on October 1, 2022.
- Isabela worked as a librarian at the local library and earned wages of $7,500. Isabela also received Social Security benefits of $16,000. She received a taxable pension of $13,000.
- She retired from her previous job on October 30, 2019. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Isabela cannot be claimed as a dependent by another taxpayer.
- Isabela is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Retest Questions

9. What credit(s) is Isabela eligible to claim?

   a. Credit for the Elderly or the Disabled
   b. Earned Income Tax Credit
   c. Both the Credit for the Elderly or the Disabled and the Earned Income Tax Credit
   d. Neither the Credit for the Elderly or the Disabled or the Earned Income Tax Credit

10. When must Isabela 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 72.
   c. April 1 of the calendar year following the year she retired.
   d. Never. Required minimum distributions only apply to Roth IRAs.

Basic Scenario 6: Leon Martin

Interview Notes

- Leon Martin is single and has never been married.
- Leon earned wages of $23,000 during the first half of the year. Leon lost his job in July and received a total of $9,000 in unemployment compensation.
- Leon is a barber and took a class at the community barber college to improve his barbering skills. He paid the cost of tuition and a course-related book. His qualified education expenses were $2,500.
- Leon also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2022 he paid student loan interest of $550.
- Leon does not have any dependents.
- Leon is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Retest Questions

11. What is the taxable amount of Leon's unemployment compensation?

a. $0
b. $4,500
c. $9,000
d. $10,200

12. Leon is eligible to claim the Lifetime Learning Credit.

a. True
b. False

13. Leon can deduct $550 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 Jeff and Claire Pickens beginning on page 35.

14. Jeff and Claire's standard deduction is:

- **a.** $22,200
- **b.** $25,900
- **c.** $27,300
- **d.** $28,700

15. What is Jeff and Claire’s total qualified education expenses used to calculate the American Opportunity Credit?

- **a.** $0
- **b.** $2,120
- **c.** $2,850
- **d.** $9,500

16. Shelby does not qualify Jeff and Claire to claim the Credit for Other Dependents.

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

17. The Pickens’s total amount of federal income tax withholding for 2022 is $_____________.

18. How much of Jeff’s Social Security is taxable income?

- **a.** $0
- **b.** $6,000
- **c.** $10,200
- **d.** $12,000

19. Qualified dividends are not reported on Form 1099-DIV.

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

Basic Scenario 8: Retest Questions

Directions

Read the scenario information for Morgan Calhoun beginning on page 44.

20. Morgan's disability pension is reported as retirement income.

    a. True

    b. False

21. Morgan is eligible to claim Head of Household on her tax return.

    a. True

    b. False

22. Both Leah and Dale qualify Morgan for the Earned Income Tax Credit (EITC).

    a. True

    b. False

23. Who qualifies as Morgan's dependent?

    a. Leah

    b. Dale

    c. Both Dale and Leah

    d. Neither Dale nor Leah

24. Morgan can prevent having a balance due next year by using the Tax Withholding Estimator at IRS.gov and then adjust her withholding if necessary.

    a. True

    b. False

Basic Scenario 9: Retest Questions

Directions

Read the scenario information for Monica Montgomery beginning on page 50.

25. Monica must report __________ of her gambling winnings on her 2022 return.

- **a.** $0
- **b.** $5,000
- **c.** $7,000
- **d.** $10,000

26. Which of the following statements are true?

- **a.** Monica should file Single
- **b.** Monica should file Married Filing Jointly
- **c.** Monica should file Head of Household
- **d.** Monica should file Qualifying Surviving Spouse (QSS)

27. Monica is subject to the additional 10% tax on early distributions.

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

28. Monica is eligible to claim the Child Tax Credit.

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

29. Monica 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. What amount can Monica claim as an adjustment to income for the supplies she purchased out of pocket?

- **a.** $0
- **b.** $250
- **c.** $300
- **d.** $450

Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Chris Spalding

Interview Notes

- Chris's husband, George, moved out of their home in February of 2022. She had no contact with him since he moved out. Chris and George are not legally separated.
- Chris has one child, Mary, age 9. She will claim Mary as a dependent on her 2022 tax return. Chris is 31 years old.
- Chris earned $36,200 in wages and received $50 of interest. Chris was out of work for a month and received unemployment income of $1,800.
- Chris 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 of the following filing statuses that Chris is eligible to claim on her 2022 tax return?

   a. Single

   b. Married Filing Separately

   c. Qualifying Surviving Spouse (QSS)

   d. Head of Household

2. Based on the information provided, Chris qualifies for the earned income credit.

   a. True

   b. False

3. What amount of Chris's unemployment compensation is taxable? $______________

Advanced Scenario 2: Adam and Lisa Garcia

Interview Notes

- Adam and Lisa are married and want to file a joint return.
- Adam is a U.S. citizen and has a valid Social Security number. Lisa is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Adam and Lisa have two children, Maria, age 11, and Luis, age 17. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Adam earned $22,000 in wages.
- Lisa earned $20,000 in wages.
- In order to work, the Garcias paid $2,000 to their son Luis to care for Maria after school.
- Adam and Lisa provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. What is the maximum amount Adam and Lisa are eligible to claim for the child tax credit?

a. $2,000
b. $3,000
c. $4,000
d. $6,000

5. The Garcias qualify for the child and dependent care credit.

a. True
b. False

Advanced Scenario 3: Jenny Smith

Interview Notes

- Jenny Smith, age 57, is single.
- Jenny 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, Jenny contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Jenny's HSA account.
- Jenny's Form W-2 shows $650 in Box 12 with code W. She has Form 5498-SA showing $3,650 in Box 2.
- Jenny 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 $900
    - prescription medicine $200
    - replacement of a crown $1,500
    - over the counter medication $40
    - gym membership $240
- Jenny 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. Jenny
   b. Jenny's employer
   c. Jenny's mother
   d. All of the above

7. Jenny is eligible to contribute an additional $1,000 to her HSA because she is age 55 or older.

   a. True
   b. False

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?

   a. $2,640
   b. $3,000
   c. $3,040
   d. $3,280

Advanced Scenario 4: Alice Adams

Interview Notes

- Alice, age 58, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2022 was $46,000 in W-2 wages.
- Linda, age 24, and her daughter Nancy, age 4, moved in with Linda's mother, Alice, after she separated from her spouse in April of 2020. Linda's only income for 2022 was $25,000 in wages. Linda provided over half of her own support. Nancy did not provide more than half of her own support.
- Linda 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, Nancy could be the qualifying child of _______________.

a. Only Alice

b. Only Linda

c. Either Alice or Linda

d. Neither Alice nor Linda

10. Linda is **not** eligible to claim Nancy for the earned income credit because her filing status is Married Filing Separate.

a. True

b. False

Advanced Scenario 5: Ellen Black

Interview Notes

- Ellen is 48 years old and files as single.
- Her 2022 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
- Ellen would like to itemize her deductions this year.
- Ellen 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 Ellen'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 (Ellen 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. Ellen can claim the $400 she donated to her friend's personal GoFundMe campaign as a deduction on her Schedule A.

a. True

b. False

12. What amount of gambling losses is Ellen eligible to claim as a deduction on her Schedule A?

a. $0

b. $1,000

c. $2,000

d. $3,000

Advanced Scenario 6: John Ward

Interview Notes

- John Ward is 26 years old and single. He provides all of his own support.
- John works at a grocery store and earned $15,250 in wages.
- John 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.
- John 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. John is **not** eligible to claim the lifetime learning credit on his 2022 tax return.

a. True

b. False

14. Which of the following is **not** a requirement for John to claim the earned income credit with no qualifying children in 2022?

a. John must have a Social Security number valid for employment.

b. John must be a full time student.

c. John must not be the dependent of another taxpayer.

d. John must have lived in the United States more than half the year.

Advanced Scenario 7: Robert and Emily Lincoln

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

- Robert is a 6th grade teacher at a public school. Robert and Emily are married and choose to file Married Filing Jointly on their 2022 tax return.
- Robert worked a total of 1,340 hours in 2022. During the school year, he spent $733 on unreimbursed classroom expenses.
- Emily retired in 2019 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 $1,216 of the cost of the plan.
- Robert 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 2022. The Lincolns determined that they were solvent as of the date of the canceled debt.
- Emily won $4,414 gambling at a casino and had additional lottery winnings of $175. Emily has documented casino losses of $1,260.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Veterinary Medicine 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 Lincolns provided Form 1098-T and an account statement from the college that included additional expenses. The Lincolns paid $865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Lincolns 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 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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	M.I.	Last name	Best contact number	Are you a U.S. citizen?
ROBERT		LINCOLN	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen?
EMILY		LINCOLN		☒ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
135 DISCOVER AVENUE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth: 4/30/1963
5. Your job title: TEACHER
6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

7. Your spouse's Date of Birth: 10/07/1954
8. Your spouse's job title: RETIRED
9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
- ☐ Never Married
- ☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - a. If Yes, Did you get married in 2022? ☐ Yes ☒ No
  - b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No
- ☐ Divorced — Date of final decree ______
- ☐ Legally Separated — Date of separate maintenance decree ______
- ☐ 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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,400 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)
SAFARI LINCOLN	07/04/2003	DAUGH	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

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

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

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

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
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 ☐ 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
☐ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

	a Employee's social security number 416-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 35-700XXXX		1 Wages, tips, other compensation $33,657.00	2 Federal income tax withheld $3,000.00
c Employer's name, address, and ZIP code EASTRIDGE SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP		3 Social security wages $34,657.00	4 Social security tax withheld $2,148.73
		5 Medicare wages and tips $34,657.00	6 Medicare tax withheld $502.53
		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. ROBERT LINCOLN 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code		11 Nonqualified plans	12a See instructions for box 12 — Code D $1,000.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d 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	35-700XXXX	$33,657.00	$350.00			

Form **W-2** Wage and Tax Statement **2022**

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. MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution $ 19,350.00	OMB No. 1545-0119 2022 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
		2a Taxable amount $		
		2b Taxable amount not determined ☑	Total distribution ☐	**Copy B**
PAYER'S TIN 41-200XXXX	RECIPIENT'S TIN 417-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,935.00	**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 EMILY LINCOLN		5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 135 DISCOVER AVENUE		7 Distribution code(s) 7 — IRA/ SEP/ SIMPLE ☐	8 Other $ %	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		9a Your percentage of total distribution %	9b Total employee contributions $ 14,500.00	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib. / 12 FATCA filing requirement ☐	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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2022

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

Box 1. Name	Box 2. Beneficiary's Social Security Number
EMILY LINCOLN	417-00-XXXX

Box 3. Benefits Paid in 2022	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)*
$21,203		$21,203

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $17,062

Medicare Part B premiums deducted from your benefits $2,041

Total additions:

Benefits for 2022: $21,203

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,100

Box 7. Address

135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

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. **ADAMS BANK** **1254 ORANGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	1 Date of identifiable event **08/25/2022** 2 Amount of debt discharged $ **850.00** 3 Interest, if included in box 2 $	OMB No. 1545-1424 **2022** Form **1099-C**	**Cancellation of Debt**
CREDITOR'S TIN **31-700XXXX** / DEBTOR'S TIN **416-00-XXXX**	4 Debt description **CREDIT CARD**		**Copy B** **For Debtor**
DEBTOR'S name **ROBERT LINCOLN** Street address (including apt. no.) **135 DISCOVER AVENUE** City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	5 If checked, the debtor was personally liable for repayment of the debt . . . . ▶ ☑		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.
Account number (see instructions)	6 Identifiable event code	7 Fair market value of property $	

Form **1099-C** (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code FORD CASINO 1 WINNER CIRCLE YOUR CITY, YOUR STATE, ZIP	1 Reportable winnings $ 4,414.00	2 Date won 4/05/2022	OMB No. 1545-0238 **Form W-2G** **Certain Gambling Winnings** (Rev. January 2021) For calendar year 20 22
	3 Type of wager SLOT MACHINE	4 Federal income tax withheld $	
	5 Transaction	6 Race	
PAYER'S federal identification number 36-800XXXX PAYER'S telephone number	7 Winnings from identical wagers $	8 Cashier AR	
	9 Winner's taxpayer identification no. 417-00-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
WINNER'S name EMILY LINCOLN	11 First identification	12 Second identification	
Street address (including apt. no.) 135 DISCOVER AVENUE	13 State/Payer's state identification no.	14 State winnings $	**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.**
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	15 State income tax withheld $	16 Local winnings $	
	17 Local income tax withheld $	18 Name of locality	

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 ▶**

Form **W-2G** (Rev. 1-2021) www.irs.gov/FormW2G 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 MARTIN COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP	1 Payments received for qualified tuition and related expenses $ 5,522.00 2	OMB No. 1545-1574 2022 Form **1098-T**	**Tuition Statement**
FILER'S employer identification no. 38-800XXXX STUDENT'S TIN 608-00-XXXX	3		**Copy B** **For Student**
STUDENT'S name SAFARI LINCOLN	4 Adjustments made for a prior year $	5 Scholarships or grants $ 3,102.00	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.
Street address (including apt. no.) 135 DISCOVER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	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 ☐	
Service Provider/Acct. No. (see instr.) 8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $	

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

Martin College

Statement of Account

December 31, 2022

SAFARI LINCOLN
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2022	Tuition – Fall Semester 2022	**+$5,522.00**	
08/30/2022	Scholarship		**-$3,102.00**
09/03/2022	Parking pass	**+$150.00**	
09/04/2022	Campus Bookstore charge to student account for course-related books	**+$865.00**	
09/05/2022	Payment – check #4321		**-$3,435.00**

12/31/2022 Account Balance……………………………………………………………..$0.00

Robert and Emily Lincoln
135 Discover Avenue
YOUR CITY, YOUR STATE, ZIP

1234

20

PAY TO THE
ORDER OF

$

DOLLARS

VOID

Adelphia Bank and Trust
Anytown, State 00000

For

:111000025 : 123456789 1234

15. What is the taxable portion of Emily's pension from Maple Enterprises using the simplified method?

    a. $0
    b. $17,415
    c. $18,789
    d. $19,350

16. All of Emily's social security income is taxable.

    a. True
    b. False

17. What is the total amount of other income reported on the Lincoln's Form 1040, Schedule 1?

    a. $5,439
    b. $5,264
    c. $4,589
    d. $850

18. Robert is eligible to deduct qualified educator expenses in the amount of $____________

19. What is the Lincoln's standard deduction on their 2022 tax return?

    a. $28,700
    b. $27,300
    c. $25,900
    d. $19,400

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 Lincolns eligible to claim on their tax return?

    a. Child tax credit
    b. Credit for other dependents
    c. American opportunity credit
    d. Only b and c

22. What is the Lincoln’s total federal income tax withholding? $__________

Advanced Scenario 8: Joanne Oak

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

- Joanne is a data entry clerk, age 26, and single.
- Joanne has investment income and a consolidated broker's statement.
- Joanne is self employed delivering food for Delicious Deliveries on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $455.
- Joanne uses the cash method of accounting. She uses business code 492000.
- Joanne provided a statement from the food delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
  - $150 for insulated box rental
  - $50 for vehicle safety inspection (required by Delicious Deliveries)
  - $600 for Delicious Deliveries fees
- Joanne also kept receipts for the following out-of-pocket expenses:
  - $100 for tolls
  - $120 for car washes
  - $150 for tickets for illegal parking
  - $150 for snacks and lunches Joanne consumed while working
- Joanne's record keeping application shows she has driven a total of 2,500 miles during and between deliveries. 1,200 miles were driven from 1/01/2022 - 6/30/2022, and 1,300 miles were driven from 7/01/2022 - 12/31/2022. 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 2022 was 11,000 miles. Of that, 7,000 were personal miles. Joanne will take the standard business mileage rate.
- Joanne took an early distribution from her IRA in April. She used part of the IRA distribution to pay off her educational expenses.
- Joanne is paying off her student loan from 2017.
- Joanne is working towards her Masters of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- If Joanne has a refund, she would like it deposited into her checking account.


SOCIAL SECURITY
605-00-XXXX
Joanne Oak
Joanne Oak
SIGNATURE

Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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 JOANNE	M.I.	Last name OAK	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address 159 ARCHER AVENUE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP

4. Your Date of Birth 2/06/1996	5. Your job title DATA ENTRY CLERK	6. Last year, were you: a. Full-time student ☐ Yes ☒ No b. Totally and permanently disabled ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?

☒ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

☐ Married
- a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
- b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No

☐ Divorced — Date of final decree ________

☐ Legally Separated — Date of separate maintenance decree ________

☐ 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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,400 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)

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2022)

Check appropriate box for each question in each section

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

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

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

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
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 ☐ 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
   ☒ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

☐ CORRECTED (if checked)

Form 1099-R — 2022 — Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0119

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

ESSEX BANK, CUSTODIAN
FOR TRADITIONAL IRA OF JOANNE OAK
300 MARIN STREET
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution	$ 2,500.00
2a Taxable amount	$ 2,500.00
2b Taxable amount not determined	✓
Total distribution	☐
PAYER'S TIN	48-200XXXX
RECIPIENT'S TIN	605-00-XXXX
3 Capital gain (included in box 2a)	$
4 Federal income tax withheld	$ 250.00
RECIPIENT'S name	JOANNE OAK
5 Employee contributions/ Designated Roth contributions or insurance premiums	$
6 Net unrealized appreciation in employer's securities	$
Street address (including apt. no.)	159 ARCHER AVENUE
7 Distribution code(s)	1
IRA/ SEP/ SIMPLE	✓
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	☐
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	$ / $

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 **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

---

a Employee's social security number: **605-00-XXXX** OMB No. 1545-0008

Safe, accurate, FAST! Use IRS e-file — Visit the IRS website at *www.irs.gov/efile*

b Employer identification number (EIN)	35-700XXX
1 Wages, tips, other compensation	$36,050.00
2 Federal income tax withheld	$2,800.00
c Employer's name, address, and ZIP code	BIG DATA INCORPORATED, 200 VENTURA BLVD, YOUR CITY, YOUR STATE, ZIP
3 Social security wages	$37,050.00
4 Social security tax withheld	$2,297.10
5 Medicare wages and tips	$37,050.00
6 Medicare tax withheld	$537.23
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.	JOANNE OAK, 159 ARCHER BLVD, YOUR CITY, YOUR STATE, ZIP
11 Nonqualified plans	
12a See instructions for box 12	Code D $1,000
13 Statutory employee / Retirement plan / Third-party sick pay	☐ / X / ☐
12b	
14 Other	
12c	
12d	
f Employee's address and ZIP code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXX	$36,050.00	$750.00			

Form **W-2** **Wage and Tax Statement** 2022 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. **DELICIOUS DELIVERIES** **123 LILAC AVENUE** **YOUR CITY, YOUR STATE, ZIP**		OMB No. 1545-0116 **2022** Form **1099-NEC**	**Nonemployee Compensation**
PAYER'S TIN: **63-400XXXX** / RECIPIENT'S TIN: **605-00-XXXX**	1 Nonemployee compensation $ 1,000		**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.
RECIPIENT'S name **JOANNE OAK**	2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
Street address (including apt. no.) **159 ARCHER AVENUE**	3		
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	**4 Federal income tax withheld** $		
Account number (see instructions)	5 State tax withheld $ $	6 State/Payer's state no.	7 State income $ $

Form **1099-NEC** (keep for your records) 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. **Delicious Deliveries** **123 LILAC AVENUE** **YOUR CITY, YOUR STATE, ZIP**	FILER'S TIN **63-400XXXX** PAYEE'S TIN **605-00-XXXX** 1a Gross amount of payment card/third party network transactions $ 7,492.00	OMB No. 1545-2205 **2022** Form **1099-K**	**Payment Card and Third Party Network Transactions**
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 ☑	1b Card Not Present transactions $	2 Merchant category code	**Copy B** **For Payee**
	3 Number of payment transactions 325	**4 Federal income tax withheld** $	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.
PAYEE'S name **JOANNE OAK**	5a January $ 785.00	5b February $ 800.00	
Street address (including apt. no.)	5c March $ 700.00	5d April $ 600.00	
159 ARCHER AVENUE	5e May $ 550.00	5f June $ 400.00	
City or town, state or province, country, and ZIP or foreign postal code	5g July $ 500.00	5h August $ 378.00	
YOUR CITY, YOUR STATE, ZIP	5i September $ 700.00	5j October $ 800.00	
PSE'S name and telephone number	5k November $ 600.00	5l December $ 679.00	
Account number (see instructions)	6 State	7 State identification no.	8 State income tax withheld $ $

Form **1099-K** (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

Note: She also received $455 in cash payments per the interview notes.

ABC Investments

456 Pima Plaza
Your City, YS, ZIP

2022 TAX REPORTING STATEMENT

JOANNE OAK
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* 2022 Dividends and Distributions
Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	225.00
1b	Qualified Dividends	175.00
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	**Federal Income Tax Withheld**	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* 2022 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.	
18	State Income	0.00

Form 1099-INT* 2022 Interest Income
Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	12.00
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 2022 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	5,750.00
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.

Page 1 of 2

ABC Investments

456 Pima Plaza
Your City, YS, ZIP

2022 TAX REPORTING STATEMENT

JOANNE OAK
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* 2022 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
Iowa Co. Common Stock										
Sale	01/08/2022	10/30/2022	200.000	1,750.00	2,500.00	(750.00)				
TOTALS				**1,750.00**	**2,500.00**					

FORM 1099-B* 2022 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
Iowa Co. Common Stock										
Sale	10/12/2008	11/01/2022	200.000	4,000.00	1,900.00	2,100.00				
TOTALS				**4,000.00**	**1,900.00**					

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
305 WASHINGTON DR
YOUR CITY, YOUR STATE, ZIP

OMB No. 1545-1576

2022

Form **1098-E**

Student Loan Interest Statement

RECIPIENT'S TIN: **38-800XXXX**

BORROWER'S TIN: **605-00-XXXX**

1 Student loan interest received by lender: $ **3,250.00**

BORROWER'S name: **JOANNE OAK**

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)

2 Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . ☐

Copy C
For Recipient

For Privacy Act and Paperwork Reduction Act Notice, see the **2022 General Instructions for Certain Information Returns.**

Form **1098-E** 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

NASSAU COLLEGE
10 COLLEGE AVENUE
YOUR CITY, YOUR STATE, ZIP

1 Payments received for qualified tuition and related expenses: $ **2,400.00**

2

OMB No. 1545-1574

2022

Form **1098-T**

Tuition Statement

FILER'S employer identification no.: **37-700XXXX**

STUDENT'S TIN: **605-00-XXXX**

3

STUDENT'S name: **JOANNE OAK**

4 Adjustments made for a prior year: $

5 Scholarships or grants: $

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**

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 2023 ☐

Service Provider/Acct. No. (see instr.)

8 Checked if at least half-time student ☐

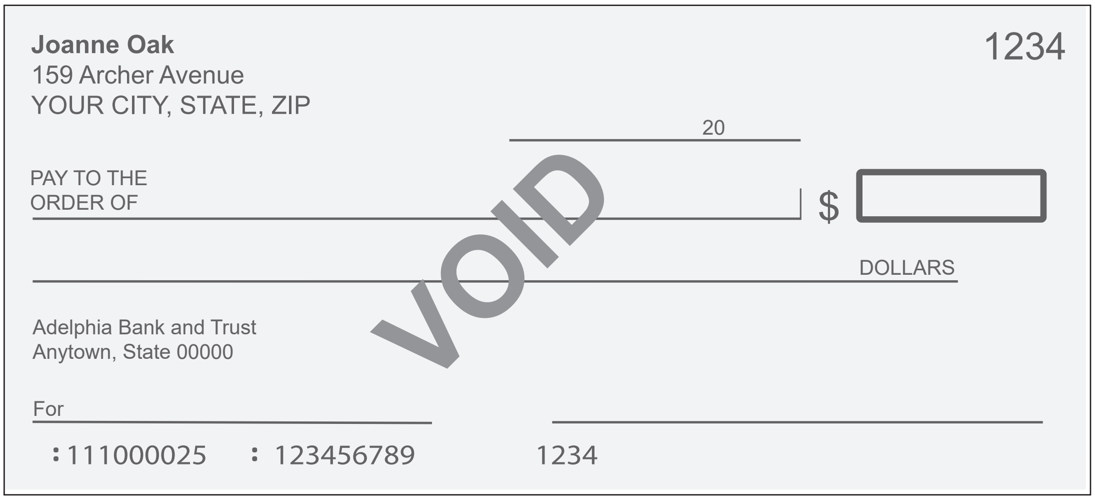
9 Checked if a graduate student ☑

10 Ins. contract reimb./refund: $

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 Department of the Treasury - Internal Revenue Service


Joanne Oak
159 Archer Avenue
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE
ORDER OF $

DOLLARS

VOID

Adelphia Bank and Trust
Anytown, State 00000

For

:111000025 : 123456789 1234

Advanced Scenario 8: Test Questions

Directions

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

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

23. What is the net long term capital gain reported on Joanne's Schedule D?

- **a.** $2,450
- **b.** $2,100
- **c.** $1,750
- **d.** $350

24. Which of the following can be claimed as a business expense on Joanne's Schedule C?

- **a.** Car washes
- **b.** Tickets for illegal parking
- **c.** Tolls
- **d.** Snacks and lunches

25. What is the amount Joanne can take as a student loan interest deduction on her Form 1040, Schedule 1? $__________________

26. How many miles can Joanne use to calculate her standard mileage deduction?

- **a.** 1,500
- **b.** 2,500
- **c.** 4,000
- **d.** 11,000

27. What is the amount of Joanne's lifetime learning credit? $_______________

28. Joanne will have to pay $________ additional tax because she received the early distribution from her IRA.

29. How can Joanne 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: Thomas Polk

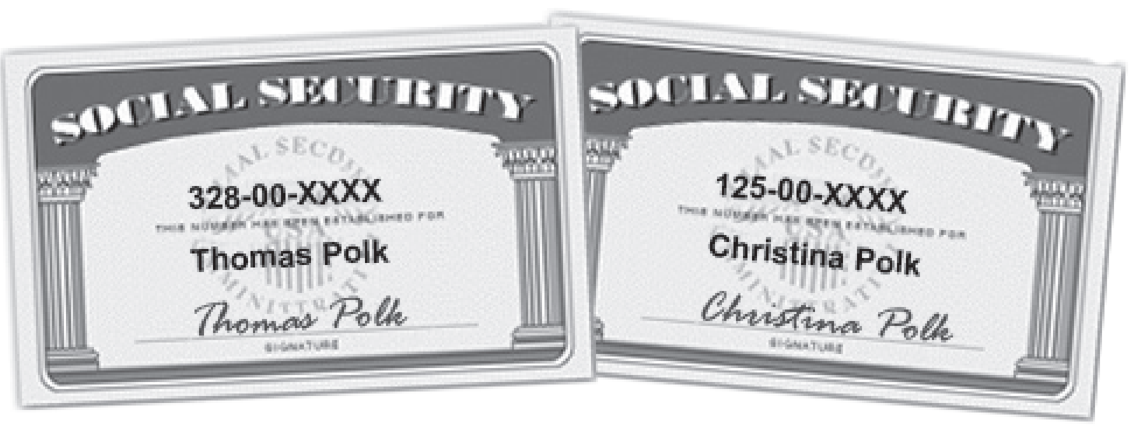
Directions

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

- Thomas is age 40 and was widowed in 2019. He has a daughter, Christina, age 6.
- Thomas provided the entire cost of maintaining the household and over half of the support for Christina. In order to work, he pays childcare expenses to Downtown Daycare.
- Thomas purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Thomas and Christina are U.S. citizens and lived in the United States all year in 2022.



Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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	M.I.	Last name	Best contact number	Are you a U.S. citizer?
THOMAS		POLK	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
100 BROOKS DRIVE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:
3/11/1982	EXTERMINATOR	a. Full-time student ☐ Yes ☒ No b. Totally and permanently disabled ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?

☐ Never Married

☐ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
- b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No

☐ Divorced — Date of final decree ________

☐ Legally Separated — Date of separate maintenance decree ________

☒ Widowed — Year of spouse's death 2019

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

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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: 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 $4,400 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)
CHRISTINA POLK	8/25/2016	DAUGH	12	YES	YES	S	NO	NO					

Check appropriate box for each question in each section

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

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

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

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

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 ☐ 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
☒ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

a Employee's social security number	328-00-XXXX
OMB No. 1545-0008	
Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN)	34-800XXXX
c Employer's name, address, and ZIP code	Pests B Gone 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP
d Control number	
e Employee's first name and initial / Last name / Suff.	Thomas Polk 100 Brooks Drive YOUR CITY, YOUR STATE, ZIP
f Employee's address and ZIP code	
1 Wages, tips, other compensation	$41,000.00
2 Federal income tax withheld	$1,900.00
3 Social security wages	$42,000.00
4 Social security tax withheld	$2,604.00
5 Medicare wages and tips	$42,000.00
6 Medicare tax withheld	$609.00
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a See instructions for box 12	Code D $1,000.00
12b	
12c	
12d	
13 Statutory employee / Retirement plan / Third-party sick pay	Retirement plan: X
14 Other	

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	34-800XXXX	$41,000.00	$800.00			

Form **W-2** **Wage and Tax Statement** **2022**

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.	ADELPHI BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP
Payer's RTN (optional)	
OMB No. 1545-0112	2022 Form 1099-INT
Interest Income	
1 Interest income	$ 130.00
2 Early withdrawal penalty	$ 26.00
PAYER'S TIN	22-700XXXX
RECIPIENT'S TIN	328-00-XXXX
3 Interest on U.S. Savings Bonds and Treas. obligations	$
RECIPIENT'S name	THOMAS POLK
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	$
FATCA filing requirement	☐
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	$ $

Copy 2

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

Form **1099-INT** www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

▶ Do not attach to your tax return. Keep for your records.
▶ Go to *www.irs.gov/Form1095A* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2022

Part I Recipient Information

1 Marketplace identifier: 12-3456789	2 Marketplace-assigned policy number: 987654	3 Policy issuer's name	
4 Recipient's name: THOMAS POLK		5 Recipient's SSN: 328-00-XXXX	6 Recipient's date of birth: 3/11/1982
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date: 01/01/2022	11 Policy termination date: 12/31/2022	12 Street address (including apartment no.): 100 BROOKS DRIVE	
13 City or town: YOUR CITY	14 State or province: YOUR STATE	15 Country and ZIP or foreign postal code: ZIP	

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	THOMAS POLK	328-00-XXXX	03/11/1982	01/01/2022	12/31/2022
17	CHRISTINA POLK	125-00-XXXX	08/25/2016	01/01/2022	12/31/2022
18					
19					
20					

Part III Coverage Information

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60703Q Form **1095-A** (2022)

Downtown Day Care

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

December 31, 2022

Received from Thomas Polk

$2,400 for daycare services for Christina

Total amount received for child care in 2022 - $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 Thomas's most advantageous filing status?

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

31. Thomas's adjusted gross income on his Form 1040 is $__________.

32. Thomas can claim the following credits on his tax return.

- **a.** Child Tax Credit
- **b.** Child and Dependent Care Credit
- **c.** Premium Tax Credit
- **d.** All of the above

33. Thomas's Retirement Savings Contributions Credit on Form 8880 is $___________.

34. The total amount of Thomas's advanced payment of premium tax credit for 2022 is $___________.

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

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

Advanced Course Retest Questions

Directions

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

Advanced Scenario 1: Chris Spalding

Interview Notes

- Chris's husband, George, moved out of their home in February of 2022. She had no contact with him since he moved out. Chris and George are not legally separated.
- Chris has one child, Mary, age 9. She will claim Mary as a dependent on her 2022 tax return. Chris is 31 years old.
- Chris earned $36,200 in wages and received $50 of interest. Chris was out of work for a month and received unemployment income of $1,800.
- Chris 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. Chris's most beneficial allowable filing status is Single.

   a. True

   b. False

2. Mary is a qualifying child for the earned income credit.

   a. True

   b. False

3. All of Chris's unemployment compensation is taxable.

   a. True

   b. False

Advanced Scenario 2: Adam and Lisa Garcia

Interview Notes

- Adam and Lisa are married and want to file a joint return.
- Adam is a U.S. citizen and has a valid Social Security number. Lisa is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Adam and Lisa have two children, Maria, age 11, and Luis, age 17. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Adam earned $22,000 in wages.
- Lisa earned $20,000 in wages.
- In order to work, the Garcias paid $2,000 to their son Luis to care for Maria after school.
- Adam and Lisa provided all of the support for their two children.

Advanced Scenario 2: Retest Questions

4. The maximum amount Adam and Lisa are eligible to claim for the Child Tax Credit is $4,000.

   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: Jenny Smith

Interview Notes

- Jenny Smith, age 57, is single.
- Jenny 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, Jenny contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Jenny's HSA account.
- Jenny's Form W-2 shows $650 in Box 12 with code W. She has Form 5498-SA showing $3,650 in Box 2.
- Jenny 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 $900
  - prescription medicine $200
  - replacement of a crown $1,500
  - over the counter medication $40
  - gym membership $240
- Jenny is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Retest Questions

6. Jenny can include her mother's contribution on Form 8889, Part 1.

   a. True

   b. False

7. Jenny is eligible to contribute an additional $__________________ to her HSA because she is age 55 or older.

8. The gym membership is a qualified medical expense for HSA purposes.

   a. True

   b. False

Advanced Scenario 4: Alice Adams

Interview Notes

- Alice, age 58, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2022 was $46,000 in W-2 wages.
- Linda, age 24, and her daughter Nancy, age 4, moved in with Linda's mother, Alice, after she separated from her spouse in April of 2020. Linda's only income for 2022 was $25,000 in wages. Linda provided over half of her own support. Nancy did not provide more than half of her own support.
- Linda 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. Linda is the only person that qualifies to claim Nancy as a dependent.

   a. True

   b. False

10. Which of the following statements is true?

    a. Linda is **not** eligible to claim Nancy for the EIC because her filing status is married filing separate.

    b. Linda is **not** eligible to claim the EIC for Nancy because she is under age 25.

    c. Linda is **not** eligible to claim Nancy for the EIC because her income is too high.

    d. None of the above statements are true.

Advanced Scenario 5: Ellen Black

Interview Notes

- Ellen is 48 years old and files as single.
- Her 2022 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
- Ellen would like to itemize her deductions this year.
- Ellen 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 Ellen'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 (Ellen 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 Ellen chooses to itemize, which of the following is she eligible to claim as a deduction on Schedule A?

    a. $400 GoFundMe donation

    b. $500 Contributions to Health Savings Account (HSA)

    c. $150 Homeowner's Association fees

    d. $300 Personal property taxes based on the value of her vehicle

12. Ellen is eligible to claim $3,000 in gambling losses as a deduction on her Schedule A.

    a. True

    b. False

Advanced Scenario 6: John Ward

Interview Notes

- John Ward is 26 years old and single. He provides all of his own support.
- John works at a grocery store and earned $15,250 in wages.
- John 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.
- John 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. Which of the following is a requirement for John to claim the lifetime learning credit in 2022?

a. John must be at least a half-time student.

b. John must be a degree candidate at an eligible educational institution.

c. John's modified adjusted gross income (MAGI) must be less than $90,000.

d. John must have no felony drug convictions.

14. John is eligible to claim the earned income credit on his 2022 tax return.

a. True

b. False

Advanced Scenario 7: Robert and Emily Lincoln

Directions

Refer to the scenario information for Robert and Emily Lincoln, beginning on page 74.

Advanced Scenario 7: Retest Questions

15. The taxable portion of Emily's pension from Maple Enterprises using the simplified method is $19,350.

    a. True

    b. False

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

    a. $21,203

    b. $18,023

    c. $17,062

    d. $0

17. The total amount of other income reported on the Lincoln's Form 1040, Schedule 1 is $850.

    a. True

    b. False

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

    a. $0

    b. $250

    c. $300

    d. $733

19. The Lincoln's standard deduction on their Form 1040 for tax year 2022 is $25,900.

    a. True

    b. False

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 Lincolns can claim the credit for other dependents for their daughter Safari.

a. True

b. False

22. How much federal income tax withholding is reported on the Lincolns' Form 1040?

a. $1,935

b. $3,000

c. $4,935

d. $7,035

Advanced Scenario 8: Joanne Oak

Directions

Refer to the scenario information for Joanne Oak, beginning on page 83.

Advanced Scenario 8: Retest Questions

23. Joanne's net long-term capital gain reported on Schedule D is $_______.

24. Joanne **cannot** claim the $150 for illegal parking tickets as a business expense on Schedule C.

    a. True

    b. False

25. What is the amount Joanne can take as a student loan interest deduction on her Form 1040, Schedule 1?

    a. $3,250

    b. $2,500

    c. $750

    d. $0

26. How many miles can Joanne use to calculate her standard mileage deduction?

    ____

27. Joanne meets the qualifications to claim the Lifetime Learning Credit.

    a. True

    b. False

28. What is Joanne's additional 10% tax on the early withdrawal from her IRA?

    a. $0

    b. $10

    c. $240

    d. $250

29. Joanne can make estimated tax payments to avoid owing tax next year.

    a. True

    b. False

Advanced Scenario 9: Thomas Polk

Directions

Refer to the scenario information for Thomas Polk, beginning on page 95.

Advanced Scenario 9: Retest Questions

30. Thomas is eligible to claim the Qualifying Widower filing status.

a. True

b. False

31. What is Thomas's adjusted gross income on his Form 1040?

a. $41,130

b. $41,104

c. $41,000

d. $21,704

32. Thomas is eligible to claim the credit for other dependents in 2022.

a. True

b. False

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

a. True

b. False

34. What is the total amount of advanced payment of premium tax credit that Thomas received in 2022?

a. $7,224

b. $5,352

c. $4,656

d. $388

35. Thomas's child and dependent care credit is refundable in 2022.

a. True

b. False

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Military Course Scenarios and Test Questions

Directions

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

Military Scenario 1: Sara Glow

Interview Notes

- Sara Glow is single.
- Sara is a medic in the Army Reserve. She attended training drills one weekend a month for 12 months in 2022.
- Sara only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Sara's total mileage in 2022 was 12,674 miles.
- Sara's duty station is 125 miles away from her residence. She drove 3,000 miles to and from her duty station based on her travel log. (Note: mileage rate changed in July)
- Sara paid $936 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.
- Sara paid $205 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Sara did not receive reimbursement for any of her out-of-pocket expenses.
- Sara paid $48 in tolls, but parking on base was free.

Military Scenario 1: Test Questions

1. Sara is **not** able to take an adjustment to income for:

   a. Mileage to and from her duty station

   b. Uniforms

   c. Meals

   d. Tolls

2. What is the amount of the deductible mileage expense? $______________.

Military Scenario 2: Chad and Cindy Winters

Interview Notes

- Chad and Cindy lived in Jacksonville, FL where Chad was stationed in the Navy for four years. He received new orders to move to San Diego, CA naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Cindy traveled to San Diego in May to find a house to rent. She wanted a home close to the beach. She spent $1,475 on round-trip airfare, hotel, food, and rental car.
- Chad and Cindy spent $315 on boxes, tape, bubble wrap, and mattress bags. They paid $750 for the rental truck.
- On June 2, 2022, Chad and Cindy packed up their belongings and began driving from Jacksonville to San Diego. Along the way, they stopped in Houston, TX to visit their parents. Their trip took a total of 11 days and 10 nights instead of the authorized 5 nights for travel.
- The Winters drove their rental truck a total of 2,538 miles. The shortest, most direct route calculated by the Navy was 2,354 miles.
- The allowable lodging per diem was $88 per night.
- Chad and Cindy spent $535 for food and $86 on cowboy hats. They spent a total of $150 on rodeo tickets while in Houston.
- They paid $35 in highway tolls and $40 for parking as part of the expected move.
- Their move was estimated to cost $2,100 and the Navy provided $1,890 in advance.
- Chad and Cindy are U.S. citizens and have valid Social Security numbers.

3. The Winters net financial profit from the move will be reported on:
   - **a.** Form 1040 Schedule A, Itemized Deductions
   - **b.** Form 1099-INT, Interest Income
   - **c.** Form W-2, Wage and Tax Statement
   - **d.** It doesn't need to be reported.

4. The Winters can deduct the cost of their side trip and house hunting trip as qualified moving expenses.
   - **a.** True
   - **b.** False

5. How much can Chad and Cindy claim for the mileage $ _______. (Round to nearest dollar)
   - **a.** $424
   - **b.** $457
   - **c.** $1,377
   - **d.** $1,485

6. How much can Chad and Cindy claim as their total qualified lodging expenses?
   - **a.** $0
   - **b.** $88
   - **c.** $440
   - **d.** $880

Military Scenario 3: Tammy Jordan

Interview Notes

- Tammy Jordan is a retired member of the U.S. Marine Corps.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates $32,000 in Box 1 and Box 2a.
- Tammy 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 $1,495 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. No tax form is required to be issued; however, Tammy may receive a statement.

   c. Form W-2 or 1099-R, depending on type of disability.

   d. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, Insurance Contracts, etc.

8. The disability payment of $1,495 that Tammy received from the VA is taxable.

   a. True

   b. False

Military Scenario 4: Bobby and Brenda Jones

Interview Notes

- Bobby and Brenda Jones are married and have a 10 year old son who lived with Brenda all year.
- Bobby was deployed to a designated combat zone on October 17, 2022. His last day in the combat zone is scheduled for June 5, 2023.
- Bobby's Form W-2 shows:
  - Box 1 = $13,500
  - Box 12a = $18,000, Code Q
- Brenda's Form W-2 shows $23,000 in Box 1. This is her only income.
- Bobby, Brenda, 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. Bobby and Brenda can choose to exclude their combat pay for the purposes of calculating the earned income credit.

a. True

b. False

10. Bobby and Brenda have ______ days to file their 2022 tax return after he returns from the combat zone.

a. 0

b. 108

c. 180

d. 288

Military Scenario 5: William and Nancy Ware

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

- William and Nancy are married and want to file a joint return.
- William and Nancy have an 18 year old son, Jeffery, who lived with them the entire year.
- William was deployed to Jordan and entered a combat zone on July 7, 2022. He returned to the U.S. on January 28, 2023.
- Nancy has rental property, which she placed into service in 2017.
- Rental property:
  - Nancy is an active participant.
  - Single family residence at 5460 Lafayette Road, Your City, Your State, Your Zip.
  - Purchased property: 5/3/2016.
  - Rented: 1/1/2022 to 12/31/2022
  - Annual rental income: $21,300
  - Insurance: $2,100
  - Management fees: $1,075
  - Nancy paid $1,850 to repair an air conditioner, a broken lock, and a shed door. She did the broken lock repair herself and feels her time completing the repair was worth $200 compared to the estimate from the locksmith.
  - Real estate property tax: $2,438.
  - Mortgage Interest: $4,279.
  - Depreciation: $2,400 (annual amount previously calculated by Nancy's accountant).
  - Nancy did not make any payments that require her to file Form 1099.
- The Wares did not itemize last year and do not have enough deductions to itemize this year.


SOCIAL SECURITY
127-00-XXXX
William Ware
William Ware
SOCIAL SECURITY
128-00-XXXX
Nancy Ware
Nancy Ware
SOCIAL SECURITY
129-00-XXXX
Jeffery Ware
Jeffery Ware

Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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: WILLIAM | M.I.: | Last name: WARE | Best contact number: Your Phone Number | Are you a U.S. citizen? ☒ Yes ☐ No

2. Your spouse's first name: NANCY | M.I.: | Last name: WARE | Best contact number: Your Phone Number | Is your spouse a U.S. citizen? ☒ Yes ☐ No

3. Mailing address: 237 NORTH 2ND STREET | Apt #: | City: YOUR CITY | State: YS | ZIP code: YOUR ZIP

4. Your Date of Birth: 03/20/1978 | 5. Your job title: SOLDIER | 6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

7. Your spouse's Date of Birth: 10/25/1976 | 8. Your spouse's job title: CUSTOMER SERVICE REP. | 9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
   - ☐ Never Married
   - ☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
     - a. If Yes, Did you get married in 2022? ☐ Yes ☒ No
     - b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No
   - ☐ Divorced — Date of final decree ____
   - ☐ Legally Separated — Date of separate maintenance decree ____
   - ☐ 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

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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: 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 $4,400 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)
JEFFERY WARE	11/22/2004	SON	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

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

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
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 ☐ 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
☐ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

a Employee's social security number 127-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile

b Employer identification number (EIN) 40-600XXXX	1 Wages, tips, other compensation $10,000.00	2 Federal income tax withheld $1,050.00
c Employer's name, address, and ZIP code DFAS P.O. BOX 9999 IOWA CITY, IOWA 52240	3 Social security wages $30,450.00	4 Social security tax withheld $1,887.90
	5 Medicare wages and tips $30,450.00	6 Medicare tax withheld $441.53
	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. WILLIAM WARE 237 NORTH 2ND STREET YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 Code Q $20,450.00
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d 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	40-600XXXX	$10,000.00	$610.00			

Form **W-2** **Wage and Tax Statement** 2022

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 128-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile

b Employer identification number (EIN) 34-600XXXX	1 Wages, tips, other compensation $15,250.00	2 Federal income tax withheld $1,525.00
c Employer's name, address, and ZIP code SIGNEX CORP 2250 DELTA AVE YOUR CITY, YOUR STATE, ZIP	3 Social security wages $15,250.00	4 Social security tax withheld $945.50
	5 Medicare wages and tips $15,250.00	6 Medicare tax withheld $221.13
	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. NANCY WARE 237 NORTH 2ND STREET YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d 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	34-600XXXX	$15,250.00	$905.00			

Form **W-2** **Wage and Tax Statement** 2022

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. William and Nancy can claim $14,142 as their total rental expenses on their joint return?

    a. True

    b. False

12. Code “Q” in box 12a of William’s W-2 represents combat pay.

    a. True

    b. False

13. Which schedule is used to report rental income and expenses?

    a. Schedule C, Profit or Loss From Business

    b. Schedule D, Capital Gains or Losses

    c. Schedule E, Supplemental Income and Loss

    d. Schedule F, Profit or Loss from Farming

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 Child Tax Credit

    d. All of the above

15. Which of the following credits can be claimed for their son, Jeffery?

    a. Credit for Other Dependents.

    b. Earned Income Credit (Not counting his combat pay)

    c. Child Tax Credit

    d. Both a and b

Military Course Scenarios and Retest Questions

Directions

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

Military Scenario 1: Sara Glow

Interview Notes

- Sara Glow is single.
- Sara is a medic in the Army Reserve. She attended training drills one weekend a month for 12 months in 2022.
- Sara only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Sara's total mileage in 2022 was 12,674 miles.
- Sara's duty station is 125 miles away from her residence. She drove 3,000 miles to and from her duty station based on her travel log. (Note: mileage rate changed in July)
- Sara paid $936 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.
- Sara paid $205 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Sara did not receive reimbursement for any of her out-of-pocket expenses.
- Sara paid $48 in tolls, but parking on base was free.

Military Scenario 1: Retest Questions

1. The amount Sara 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. $73

   c. $1,815

   d. $7,414

Military Scenario 2: Chad and Cindy Winters

Interview Notes

- Chad and Cindy lived in Jacksonville, FL where Chad was stationed in the Navy for four years. He received new orders to move to San Diego, CA naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Cindy traveled to San Diego in May to find a house to rent. She wanted a home close to the beach. She spent $1,475 on round-trip airfare, hotel, food, and rental car.
- Chad and Cindy spent $315 on boxes, tape, bubble wrap, and mattress bags. They paid $750 for the rental truck.
- On June 2, 2022, Chad and Cindy packed up their belongings and began driving from Jacksonville to San Diego. Along the way, they stopped in Houston, TX to visit their parents. Their trip took a total of 11 days and 10 nights instead of the authorized 5 nights for travel.
- The Winters drove their rental truck a total of 2,538 miles. The shortest, most direct route calculated by the Navy was 2,354 miles.
- The allowable lodging per diem was $88 per night.
- Chad and Cindy spent $535 for food and $86 on cowboy hats. They spent a total of $150 on rodeo tickets while in Houston.
- They paid $35 in highway tolls and $40 for parking as part of the expected move.
- Their move was estimated to cost $2,100 and the Navy provided $1,890 in advance.
- Chad and Cindy are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Retest Questions

3. Chad and Cindy's net profit from their move will **not** be reported on Form W-2, Wage and Tax Statement.

   a. True

   b. False

4. Which of the following are qualified moving expenses for Chad and Cindy?

   a. Expenses for stopovers, side trips, or pre-move house hunting.

   b. Expenses that are reasonable for the circumstances of the move.

   c. Traveling expenses for the shortest, most direct route available from the former home to the new home including parking and tolls.

   d. Both b and c

5. The mileage cost for Chad and Cindy's trip was $424.

   a. True

   b. False

6. The Winters can claim $440 as their lodging expense?

   a. True

   b. False

Military Scenario 3: Tammy Jordan

Interview Notes

- Tammy Jordan is a retired member of the U.S. Marine Corps.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates $32,000 in Box 1 and Box 2a.
- Tammy 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 $1,495 from the VA for disability.

Military Scenario 3: Retest Questions

7. The $32,000 from Defense Finance and Accounting Service is subject to which type of tax?

   a. Medicare Tax
   b. Self-Employment Tax
   c. Federal Income Tax
   d. Social Security Tax

8. The VA issues Form 1099-R for disability payments.

   a. True
   b. False

Military Scenario 4: Bobby and Brenda Jones

Interview Notes

- Bobby and Brenda Jones are married and have a 10 year old son who lived with Brenda all year.
- Bobby was deployed to a designated combat zone on October 17, 2022. His last day in the combat zone is scheduled for June 5, 2023.
- Bobby's Form W-2 shows:
  - Box 1 = $13,500
  - Box 12a = $18,000, Code Q
- Brenda's Form W-2 shows $23,000 in Box 1. This is her only income.
- Bobby, Brenda, 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. Bobby and Brenda should count his combat pay to increase their Earned Income Credit.

   a. True

   b. False

10. Bobby and Brenda have 288 days to file their tax return after he returns from the combat zone.

    a. True

    b. False

Military Scenario 5: William and Nancy Ware

Interview Notes

- William and Nancy are married and want to file a joint return.
- William and Nancy have an 18 year old son, Jeffery, who lived with them the entire year.
- William was deployed to Jordan and entered a combat zone on July 7, 2022. He returned to the U.S. on January 28, 2023.
- Nancy has rental property, which she placed into service in 2017.
- Rental property:
  - Nancy is an active participant.
  - Single family residence at 5460 Lafayette Road, Your City, Your State, Your Zip.
  - Purchased property: 5/3/2016.
  - Rented: 1/1/2022 to 12/31/2022
  - Annual rental income: $21,300
  - Insurance: $2,100
  - Management fees: $1,075
  - Nancy paid $1,850 to repair an air conditioner, a broken lock, and a shed door. She did the broken lock repair herself and feels her time completing the repair was worth $200 compared to the estimate from the locksmith.
  - Real estate property tax: $2,438.
  - Mortgage Interest: $4,279.
  - Depreciation: $2,400 (annual amount previously calculated by Nancy's accountant).
  - Nancy did not make any payments that require her to file Form 1099.
- The Wares 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 William and Nancy beginning on page 120.

11. Which of the following is **not** an eligible rental expense deduction?

- **a.** Insurance
- **b.** Interest
- **c.** Value of Nancy's labor
- **d.** Management fees

12. What is the amount of William's combat pay from his W-2?

- **a.** $1,050
- **b.** $10,000
- **c.** $20,450
- **d.** $30,450

13. The Ware'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 taxable.

   a. True

   b. False

15. The Ware's can claim the Child Tax Credit for their son, Jeffery.

   a. True

   b. False

International Course Scenarios and Test Questions

Directions

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

International Scenario 1: Ben and Anna Rogers

Interview Notes

- Ben and Anna currently live in Australia.
- They moved there on September 1, 2020 and rent a 2-bedroom apartment. Ben was transferred there for an indefinite period of time. Ben and Anna intend to eventually return to the United States.
- Ben is employed by a U.S.-based Fortune 500 company and Anna teaches English as a second language.
- Ben and Anna returned to the U.S. for 8 days for a wedding in June of 2022. They also took a 10-day vacation to cruise the Greek Isles.
- Neither Ben nor Anna work for the U.S. government.
- Ben and Anna have a house in the U.S. It is vacant while they are overseas. Their brother and sister-in-law house sit while they are living abroad.
- Ben and Anna are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Test 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 4 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. In order for Ben and Anna to exclude their foreign earned income, 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: Misha and Jane Romanoff

Interview Notes

- Misha and Jane are married and live in Riga, Latvia.
- Jane is a U.S. citizen and has a valid Social Security number. Misha is citizen of Latvia and has an ITIN for U.S. tax filing purposes.
- In 2017, Misha and Jane chose to treat Misha as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Misha and Jane have a daughter, Mila, who was born on August 5, 2020. Mila is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Misha's brother, Dimitri, moved in with them in 2021. Dimitri is a citizen of Latvia and has no income.
- Jane is employed by a Fortune 500 company and earned $28,333.
- Misha works as a gardener and earned the equivalent of $18,000 in U.S. dollars.
- Misha and Jane provide all the financial support for Mila and Dimitri.

International Scenario 2: Test Questions

3. Neither spouse wishes to revoke their election to treat Misha as a resident alien. What are Jane'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. How can the Romanoff's decide to end their election to treat Misha 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 Misha and Jane claim the Credit for Other Dependents for Dimitri?

   a. No, because Dimitri is **not** a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico

   b. Yes, because Dimitri is a qualifying relative with no income

   c. Yes, because Dimitri meets the relationship test

   d. None of the above

6. On a Married Filing Jointly return, Misha and Jane are able to claim which of the following credits for Mila?

   a. Other Dependents Credit

   b. Child Tax Credit

   c. Earned Income Credit

   d. None of the above

International Scenario 3: Alan and Maria Newport

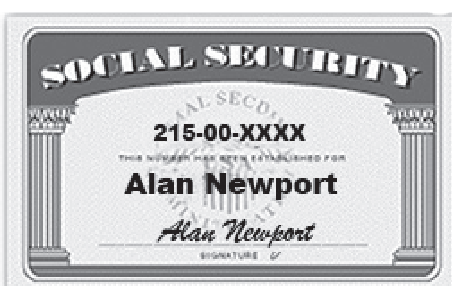
Directions

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

- Alan is a U.S. citizen married to Maria who is a British citizen. Maria has elected to be treated as a resident alien. They have both lived in England since February 15, 2015. They do not maintain an address in the U.S. and have no intentions of returning.
- Alan considers himself a resident of England. They rent an apartment at 700 Bond Street, London, UK W2SC5.
- Income:
  - Maria has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Income Exclusion for herself.
  - Alan's visa type: Unlimited
  - Alan works at the U.S. Embassy and has a Form W-2 for his salary.
  - In 2022, Alan got a job working part-time as a tourist guide. He works for the London Tourist Company located at 256 Oxford Street, London, UK, 2WSC4. Alan earned an equivalent of $6,000 in wages and paid taxes totaling $375. His taxes were paid to England as he earned his wages.
  - Maria works at her job as a manager for the Royal Suites Hotel. The hotel is located at 10 New Drum Street, London, UK, 1ECR3. She earned $35,000 that she already converted to U.S. currency. She states that she paid English income taxes of 2,000 Pounds. The 2022 average annual exchange rate was 1 U.S. Dollar (USD) = 0.794 Pounds.
- Alan was not required to file FinCen Form 114 or Form 8938.
- Alan and Maria did not itemize in 2021, and they do not have enough deductions to itemize in 2022.



Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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: ALAN | M.I.: | Last name: NEWPORT | Best contact number: 678-123-4567 | Are you a U.S. citizen? ☒ Yes ☐ No

2. Your spouse's first name: MARIA | M.I.: | Last name: NEWPORT | Best contact number: | Is your spouse a U.S. citizen? ☐ Yes ☒ No

3. Mailing address: 700 BOND STREET | Apt #: | City: LONDON | State: U.K. | ZIP code: W2SC5

4. Your Date of Birth: 11/15/1972 | 5. Your job title: US GOVT EMPLOYEE | 6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

7. Your spouse's Date of Birth: 6/15/1971 | 8. Your spouse's job title: MANAGER | 9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
- ☐ Never Married
- ☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - a. If Yes, Did you get married in 2022? ☐ Yes ☒ No
  - b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No
- ☐ Divorced — Date of final decree ________
- ☐ Legally Separated — Date of separate maintenance decree ________
- ☐ 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

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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: 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 $4,400 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)

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2022)

Check appropriate box for each question in each section

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

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

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

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
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 ☐ 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
☐ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

a Employee's social security number 215-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN) 25-1XXXXXX		1 Wages, tips, other compensation $51,460.00	2 Federal income tax withheld $5,146.00
c Employer's name, address, and ZIP code U.S. EMBASSY 628 PRINCES WAY LONDON, UK, 3WAC4		3 Social security wages $51,460.00	4 Social security tax withheld $3,190.52
		5 Medicare wages and tips $51,460.00	6 Medicare tax withheld $746.17
		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. ALAN NEWPORT 700 BOND STREET LONDON, UK W2SC5		11 Nonqualified plans	12a See instructions for box 12 Code DD $3,722.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
f Employee's address and ZIP code			12d 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

Form **W-2** **Wage and Tax Statement** 2022

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 maximum amount of foreign earned income excluded for Alan?

   a. $0

   b. $6,000

   c. $51,460

   d. $57,460

8. Maria does **not** have to report her wages from the Royal Suites Hotel because:

   a. Form W-2 was **not** issued to her

   b. She already paid foreign taxes to England on her wages

   c. Foreign general category income is **not** taxable

   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 Alan's income qualifies for the foreign earned income exclusion?

    a. Wages from U.S. Embassy

    b. Wages from London Tourist Company

    c. Both a and b

    d. None of the above

11. Alan does meet the requirements of the bona fide residence test and can exclude his foreign earned income.

    a. True

    b. False

12. Which of the following statements is **false**?

    a. Alan has general category foreign income.

    b. Maria can take the foreign tax credit for the English income taxes paid on her wages from the Royal Suites Hotel and has to file the Form 1116, Foreign Tax Credit.

    c. Alan can claim both the foreign tax credit for the $375 income taxes paid to England and exclude the $6,000 foreign earned income from his part time job at the tourist company.

    d. Alan can claim the foreign earned income exclusion of $6,000 from his part time job at the tourist company. Therefore, he **cannot** take the foreign tax credit for the $375 income taxes paid to England.

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

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

   a. $0
   b. $2,000
   c. $2,519
   d. $5,146

International Course Retest Questions

Directions

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

International Scenario 1: Ben and Anna Rogers

Interview Notes

- Ben and Anna currently live in Australia.
- They moved there on September 1, 2020 and rent a 2-bedroom apartment. Ben was transferred there for an indefinite period of time. Ben and Anna intend to eventually return to the United States.
- Ben is employed by a U.S.-based Fortune 500 company and Anna teaches English as a second language.
- Ben and Anna returned to the U.S. for 8 days for a wedding in June of 2022. They also took a 10-day vacation to cruise the Greek Isles.
- Neither Ben nor Anna work for the U.S. government.
- Ben and Anna have a house in the U.S. It is vacant while they are overseas. Their brother and sister-in-law house sit while they are living abroad.
- Ben and Anna are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Retest Questions

1. The 10-day vacation cruise to the Greek Isles can be included when counting the 330 days for the physical presence test.

   a. True

   b. False

2. Which test qualifies Ben and Anna for claiming the foreign earned income exclusion?

   a. Bona fide resident test

   b. Physical presence test

   c. Neither a nor b

   d. Both a and b

International Scenario 2: Misha and Jane Romanoff

Interview Notes

- Misha and Jane Romanoff are married and live in Riga, Latvia.
- Jane is a U.S. citizen and has a valid Social Security number. Misha is citizen of Latvia and has an ITIN for U.S. tax filing purposes.
- In 2017, Misha and Jane chose to treat Misha as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Misha and Jane have a daughter, Mila, who was born on August 5, 2020. Mila is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Misha's brother, Dimitri, moved in with them in 2021. Dimitri is a citizen of Latvia and has no income.
- Jane is employed by a Fortune 500 company and earned $28,333.
- Misha works as a gardener and earned the equivalent of $18,000 in U.S. dollars.
- Misha and Jane provide all the financial support for Mila and Dimitri.

International Scenario 2: Retest Questions

3. How should Misha's income be treated on a Married Filing Jointly return?

   a. Misha's income does **not** need to be included on the return because Dimitri 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. Misha's income does **not** need to be included on the return because it is paid by a company in Latvia

   d. Misha's worldwide income must be reported on the return

4. Misha **cannot** revoke the election to be treated as a resident alien at anytime.

   a. True

   b. False

5. Misha and Jane **cannot** claim the Other Dependents Credit for Dimitri.

   a. True

   b. False

6. Mila is a qualifying child for the Child Tax Credit on the Romanoff's return.

   a. True

   b. False

International Scenario 3: Retest Questions

Directions

Refer to the scenario information for Alan and Maria Newport, beginning on page 136.

7. The amount of Alan's foreign earned income exclusion is $__________.

8. Maria is required to report the $35,000 in wages from the Royal Suites Hotel.

   a. True

   b. False

9. Which sources of Alan and Maria's income are classified as general category income for the Foreign Tax Credit?

   a. Wages from the London Tourist Company

   b. Wages from Royal Suites Hotel

   c. Wages from the U.S. Embassy

   d. All of the above

10. Alan is able to exclude his wages from the U.S. Embassy because he is a civilian employee of the U.S. government.

    a. True

    b. False

11. What eligibility requirements must Alan 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. Maria is required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages.

    a. True

    b. False

13. What is the amount of federal income tax withheld on Alan’s Form 1040?

    a. $746.17

    b. $3,190.52

    c. $3,722.00

    d. $5,146.00

14. If Alan 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 2022 taxpayers.

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 is 70. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Herb earned $15,000 in wages. They also received Social Security benefits of $44,000. They received no other income in 2022.
- Both Herb and Alice are U.S. citizens, lived in the United States all year, and have valid Social Security numbers. They do not have any qualifying children, and no one else lives with them.

Scenario 1: Test Questions

1. What is Herb and Alice's standard deduction?
   - a. $25,900
   - b. $27,300
   - c. $28,700
   - d. $29,400

2. How much of Herb and Alice's Social Security is taxable?
   - a. $0
   - b. $2,500
   - c. $5,000
   - d. $22,000

3. Herb and Alice qualify for the earned income credit (EIC).
   - a. True, because their daughter offered to let them claim their grandchild.
   - b. True, because they have earned income and adjusted gross income under the EIC threshold.
   - c. False, because their income is too high.
   - d. False, because they are over the age limit for taxpayers who do not have a qualifying child.

Scenario 2: Chloe Carlow

Interview Notes

- Chloe, age 48, divorced her husband in 2017.
- Chloe's 4 year old grandson, Marcus, has been living with her since his parents were incarcerated in August 2019. Chloe provided all the support for Marcus and all the costs of keeping up their home in 2022. Marcus' parents had no income for 2022 and will not claim Marcus.
- Chloe worked full time and earned $53,000. She received no other income in 2022.
- Marcus attends daycare while Chloe works. Chloe received a statement from the daycare provider showing she paid $5,980 for Marcus' care for the year. She did not pay any 2021 expenses in 2022.
- Chloe and Marcus are both U.S. citizens, lived in the United States all year, and have valid Social Security numbers. No one else lives in the household with them.

Scenario 2: Test Questions

4. How much combined child tax credit/additional child tax credit (CTC/ACTC) can Chloe claim on her 2022 federal income tax return?

   a. $3,600
   b. $3,000
   c. $2,000
   d. $1,800

5. What amount can Chloe claim as qualified dependent care expenses on Form 2441?

   a. $3,000
   b. $5,980
   c. $6,000
   d. $8,000

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther and Lexi are married and file a joint return.
- Luther and Lexi were enrolled in their Marketplace second lowest cost silver (SLCSP) high deductible health plan (HDHP) with family coverage for all of 2022.Their annual enrollment premium was $7,000. They did not receive the benefit of an Advance Premium Tax Credit (APTC).
- Lexi and Luther's modified adjusted gross income (MAGI) for 2022 is $70,000. This is more than 400% of the Federal Poverty Line (FPL) for the contiguous 48 states, where they live.
- In 2022, Lexi contributed $2,300 to her Health Savings Account (HSA). Of that amount, $1,300 was made pretax through her employer's cafeteria plan. She received Form W-2 from her employer reporting this amount in Box 12a, with code W. She made the remaining $1,000 contribution by electronic deposit into the HSA from her checking account. Luther did not contribute to his HSA in 2022.
- Luther's Form 1099-SA shows a distribution from his HSA of $500. They have receipts showing they paid $200 for new eyeglasses for Luther, $250 for over the counter allergy medicine for Luther, and $100 for Lexi's doctor visit copays.
- Luther and Lexi donated $450 by check to their local food bank. The food bank is a qualified organization and provided Luther and Lexi with a written acknowledgment of their donation. They contributed $50 in cash to a local family in need. They also donated clothing in good condition with fair market value of $200 to Goodwill. They have a receipt for the donation.
- Luther and Lexi are U.S. citizens with valid Social Security numbers. They do not have enough expenses to itemize their deductions.

Scenario 3: Test Questions

6. What amount can Lexi take as an HSA deduction?

   a. $0
   b. $1,000
   c. $1,300
   d. $2,300

7. How much of Luther's Form 1099-SA amount is taxable?

   a. $0 because they had qualified medical expenses over $500
   b. $50 because Luther can't use money from his HSA to pay for Lexi's medical expenses
   c. $300 because over the counter medicine is **not** a qualified medical expense
   d. $500 because all of the contributions were pretax

8. What amount of Premium Tax Credit (PTC) may Luther and Lexi claim?

   a. $0
   b. $1,050
   c. $5,950
   d. $7,000

9. How much can Luther and Lexi deduct for their charitable donations?

a. $0 because they do **not** have enough expenses to itemize
b. $450 as a charitable contribution deduction
c. $500 as a charitable contribution deduction
d. $600 as a charitable contribution deduction
e. $700 as a charitable contribution deduction

Scenario 4: Kendall and 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

- Kendall and Siena are married and file a joint return.
- Siena is a full-time science teacher at a local public middle school. She spent $600 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.
- Kendall is a self-employed driver for Delicious Deliveries. Kendall 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:
  - 4,786 miles driven while delivering food from 1/1/2022-6/30/2022
  - 4,880 miles drived while delivering food from 7/1/2022-12/31/2022
  - Insulated box rental: $300
  - Vehicle safety inspection (required by Delicious Deliveries): $50
  - GPS device fee: $120
- Kendall's record keeping application shows he also drove 4,833 miles between deliveries (2,393 miles from 1/1/2022-6/30/2022 and 2,440 miles from 7/1/2022-12/31/2022) and 4,062 miles (2,051 miles from 1/1/2022-6/30/2022 and 2,011 miles from 7/1/2022-12/31/2022) driven between his home and his first and last delivery point of the day. Kendall has a separate car for personal use. He bought and started using his second car for business on September 1, 2020.
- Kendall also kept receipts for the following out-of-pocket expenses:
  - $100 on tolls
  - $120 for car washes
  - $48 for parking tickets
  - $75 for Personal Protective Equipment (PPE) used during deliveries
  - $150 for snacks and lunches Kendall consumed while working
- Kendall provided the Form 1099-NEC and Form 1099-K that he received from Delicious Deliveries.
- Kendall also received $500 in cash tips that were not reported elsewhere.
- Kendall was sick with Covid-19 and was unable to work for 14 days in May 2022.
- Kendall purchased virtual currency through an electronic transfer of cash from his checking account. He had no other virtual currency transactions.
- The U. S. federal student loan that Siena owed for postsecondary educational expenses was forgiven in 2022. The amount of student loan canceled was $15,000. Siena did not receive any tax form reporting this amount.
- Kendall and Siena are U.S. citizens, have valid Social Security numbers, and lived in the United States all year. They have not taken distributions from any retirement plans.


SOCIAL SECURITY
345-00-XXXX
THIS NUMBER HAS BEEN ESTABLISHED FOR
Kendall King
Kendall King
SIGNATURE
SOCIAL SECURITY
601-00-XXXX
THIS NUMBER HAS BEEN ESTABLISHED FOR
Siena King
Siena King
SIGNATURE

Form 13614-C

Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & 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.**

- **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.**

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

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: KENDALL	M.I.: A	Last name: KING	Best contact number: YOUR PH #	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name: SIENA	M.I.: Q	Last name: KING	Best contact number:	Is your spouse a U.S. citizen? ☒ Yes ☐ No

3. Mailing address: 1551 CONCORD CIRCLE	Apt #:	City: YOUR CITY	State: YS	ZIP code: YOUR ZIP

4. Your Date of Birth: 04/04/1982	5. Your job title: DRIVER	6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth: 06/07/1982	8. Your spouse's job title: TEACHER	9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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, 2022, what was your marital status?
- ☐ Never Married
- ☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - a. If Yes, Did you get married in 2022? ☐ Yes ☒ No
  - b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No
- ☐ Divorced — Date of final decree ________
- ☐ Legally Separated — Date of separate maintenance decree ________
- ☐ 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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,400 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)

Check appropriate box for each question in each section

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

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

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☒	☐	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? ______
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☒	☐	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? $2,400
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

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

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 ☐ 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
☐ 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 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Form W-2 and Form 1099-NEC

a Employee's social security number: 601-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN): 20-900XXXX		1 Wages, tips, other compensation: $32,000.00	2 Federal income tax withheld: $3,200.00
c Employer's name, address, and ZIP code: DILLARD COUNTY SCHOOL DISTRICT, 143 ROCK ROAD, YOUR CITY, YOUR STATE, ZIP		3 Social security wages: $35,000.00	4 Social security tax withheld: $2,170.00
		5 Medicare wages and tips: $35,000.00	6 Medicare tax withheld: $507.50
		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.: SIENA KING, 1551 CONCORD CIRCLE, YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans	12a See instructions for box 12 — Code E: $3,000
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
f Employee's address and ZIP code			12d 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	123456-7	$32,000	$960.00			

Form **W-2** **Wage and Tax Statement** **2022** 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.: **DELICIOUS DELIVERIES, 567 ALVIN AVENUE, YOUR CITY, YOUR STATE, ZIP**		OMB No. 1545-0116 / Form **1099-NEC** (Rev. January 2022) / For calendar year 20 22	**Nonemployee Compensation**
PAYER'S TIN: 20-400XXXX	RECIPIENT'S TIN: 345-00-XXXX	1 Nonemployee compensation: $ 2,000.00	**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.
RECIPIENT'S name: KENDALL KING		2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.): 1551 CONCORD CIRCLE		3	
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP		**4 Federal income tax withheld** $	
Account number (see instructions)		5 State tax withheld $ / $ — 6 State/Payer's state no.	7 State income $ / $

Form **1099-NEC** (Rev. 1-2022) (keep for your records) 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. **DELICIOUS DELIVERIES** **567 ALVIN AVENUE** **YOUR CITY, YOUR STATE, ZIP**	FILER'S TIN **20-400XXXX** PAYEE'S TIN **345-00-XXXX** **1a** Gross amount of payment card/third party network transactions $ **30,000.00**	OMB No. 1545-2205 Form **1099-K** (Rev. January 2022) For calendar year 20 22	**Payment Card and Third Party Network Transactions**
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 ☑	**1b** Card Not Present transactions $ **3** Number of payment transactions **2,000**	**2** Merchant category code **4 Federal income tax withheld** $	**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.
PAYEE'S name **KENDALL KING**	**5a** January $ **3,000.00**	**5b** February $ **2,500.00**	
Street address (including apt. no.)	**5c** March $ **2,800.00**	**5d** April $ **2,900.00**	
1551 CONCORD CIRCLE	**5e** May $ **1,200.00**	**5f** June $ **2,600.00**	
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	**5g** July $ **2,800.00**	**5h** August $ **2,200.00**	
PSE'S name and telephone number	**5i** September $ **2,300.00**	**5j** October $ **2,400.00**	
	5k November $ **2,200.00**	**5l** December $ **3,100.00**	
Account number (see instructions)	**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

Scenario 4: Test Questions

10. What is the amount of Siena and Kendall's retirement savings contributions credit?
$___________

11. How is Siena's forgiven student loan treated on the tax return?

    a. Canceled debt is out of scope for VITA/TCE, so Siena and Kendall should be referred to a professional tax preparer.

    b. Siena has the option to spread the canceled debt income over three years.

    c. The entire amount of the loan must be included on Schedule 1, Line 8c.

    d. The forgiven student loan is excluded from income and does not need to be included on the return.

12. What is the amount of Kendall’s Schedule C net profit?

    a. $32,500

    b. $23,080

    c. $22,580

    d. $20,623

13. Kendall can claim a credit for sick leave for certain self-employed individuals for 2022.

    a. True

    b. False

14. Kendall must check "Yes" to the digital asset question on Form 1040.

    a. True

    b. False

15. For 2022, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?

    a. $0

    b. $250

    c. $300

    d. $600

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 2022 taxpayers.

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 is 70. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Herb earned $15,000 in wages. They also received Social Security benefits of $44,000. They received no other income in 2022.
- Both Herb and Alice are U.S. citizens, lived in the United States all year, and have valid Social Security numbers. They do not have any qualifying children, and no one else lives with them.

Scenario 1: Retest Questions

1. What is Herb and Alice's standard deduction? $_____________
2. The taxable amount of Herb and Alice's Social Security is $2,500.

   a. True

   b. False

3. Herb and Alice are eligible to claim the earned income credit (EIC) in 2022.

   a. True

   b. False

Scenario 2: Chloe Carlow

Interview Notes

- Chloe, age 48, divorced her husband in 2017.
- Chloe's 4 year old grandson, Marcus, has been living with her since his parents were incarcerated in August 2019. Chloe provided all the support for Marcus and all the costs of keeping up their home in 2022. Marcus' parents had no income for 2022 and will not claim Marcus.
- Chloe worked full time and earned $53,000. She received no other income in 2022.
- Marcus attends daycare while Chloe works. Chloe received a statement from the daycare provider showing she paid $5,980 for Marcus' care for the year. She did not pay any 2021 day care expenses in 2022.
- Chloe and Marcus are both U.S. citizens, lived in the United States all year, and have valid Social Security numbers. No one else lives in the household with them.

Scenario 2: Retest Questions

4. How much is Chloe's combined child tax credit/additional child tax credit (CTC/ACTC)?

   $____________

5. Chloe can claim $5,980 as qualified dependent care expenses for the child and dependent care credit.

   a. True

   b. False

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther and Lexi are married and file a joint return.
- Luther and Lexi were enrolled in their Marketplace second lowest cost silver (SLCSP) high deductible health plan (HDHP) with family coverage for all of 2022. Their annual enrollment premium was $7,000. They did not receive the benefit of an Advance Premium Tax Credit (APTC).
- Lexi and Luther's modified adjusted gross income (MAGI) for 2022 is $70,000. This is more than 400% of the Federal Poverty Line (FPL) for the contiguous 48 states, where they live.
- In 2022, Lexi contributed $2,300 to her Health Savings Account (HSA). Of that amount, $1,300 was made pretax through her employer's cafeteria plan. She received Form W-2 from her employer reporting this amount in Box 12a, with code W. She made the remaining $1,000 contribution by electronic deposit into the HSA from her checking account. Luther did not contribute to his HSA in 2022.
- Luther's Form 1099-SA shows a distribution from his HSA of $500. They have receipts showing they paid $200 for new eyeglasses for Luther, $250 for over the counter allergy medicine for Luther, and $100 for Lexi's doctor visit copays.
- Luther and Lexi donated $450 by check to their local food bank. The food bank is a qualified organization and provided Luther and Lexi with a written acknowledgment of their donation. They contributed $50 in cash to a local family in need. They also donated clothing in good condition with fair market value of $200 to Goodwill. They have a receipt for the donation.
- Luther and Lexi are U.S. citizens with valid Social Security numbers. They do not have enough expenses to itemize their deductions.

Scenario 3: Retest Questions

6. What is Lexi's HSA deduction?

   $________.

7. Of Luther's Form 1099-SA amount, $50 is taxable because Luther can't use money from his HSA to pay for Lexi's medical expenses.

   a. True
   b. False

8. Luther and Lexi are eligible for a premium tax credit (PTC) of $1,050.

   a. True
   b. False

9. Luther and Lexi **cannot** claim a deduction for any of their charitable donations because they do not have enough expenses to itemize.

   a. True
   b. False

Scenario 4: Kendall King

Directions

Refer to the scenario information for Kendall and Siena King beginning on page 151.

Scenario 4: Retest Questions

10. What is the amount of Siena and Kendall's retirement savings contributions credit?

    a. $0
    b. $200
    c. $300
    d. $400

11. Siena's forgiven student loan is excluded from income and does not need to be included on the return.

    a. True
    b. False

12. Kendall’s Schedule C net profit is

    $________________

13. Kendall **cannot** claim a credit for sick leave for certain self-employed individuals for 2022.

    a. True
    b. False

14. Kendall should check "No" to the digital asset question on Form 1040.

    a. True
    b. False

15. For 2022, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?

    $________________

2022 VITA/TCE Foreign Student Test for Volunteers

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

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

Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2022 version.

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. Ken entered the U.S. on July 30, 2019 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2022. For 2022 federal income tax purposes, Ken is a ________.

   a. Resident alien

   b. Nonresident alien

2. Helen is a visiting professor at the local university. Helen was a graduate student from June 2018 to May 2020 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2021 in J-1 immigration status. For 2022 federal income tax purposes, Helen is a ________.

   a. Resident alien

   b. Nonresident alien

3. Yusuf was a student in F-1 immigration status from December 2013 through June 2021. In August of 2022, Yusuf returned to the United States as a graduate student. For 2022 federal income tax purposes, Yusuf is a ________.

   a. Resident alien

   b. Nonresident alien

4. Juan came to the United States in F-2 immigration status with his wife on July 15, 2018. He has **not** changed his immigration status. For 2022 federal income tax purposes, Juan is a ________.

   a. Resident alien

   b. Nonresident alien

5. Nell was in the U.S. as a child in J-2 status with her parents from 2010 through 2013. She re-entered the U.S. in 2021 as a student in J-1 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. Polina entered the United States on July 30, 2018 in J-1 student immigration status. On July 10, 2021, her husband Dmitry joined her in J-2 immigration status. Polina and Dmitry had no income in 2022. Which form(s) should both Polina and Dmitry file for 2022?

   a. No forms

   b. Forms 1040-NR and Forms 8843

   c. Forms 8843

   d. Form 1040 filing married filing jointly

7. Polina and Dmitry from Question 6 had a son, Alexander while here in the U.S. on December 5, 2021. For 2022, how many Form(s) 8843 does Polina'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 2016. Their 12-year old son, Vincent, has been attending boarding school since June 2015 on F-1 immigration status. For 2022, 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 2023. She arrived in the U.S. as a student in F-1 immigration status on July 20, 2019. For 2022 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. in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 2, 2019. Marcus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2023. The company issued him a Form 1099-NEC. For tax purposes, Marcus is considered a nonresident alien even though the Form 1099-NEC was issued.

    a. True

    b. False

11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2022. He does **not** have a tax identification number and he did **not** work or receive a scholarship in 2022, 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 2022.

a. True

b. False

12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2020 and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo must file as ______________ because/even though he did **not** live with his spouse at all during 2022.

a. Single

b. Qualifying Surviving Spouse (QSS)

c. Married

13. Alex and Kim were married in March 2018. 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 2022 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, 2019, 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

Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

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

For the year January 1—December 31, 2022, or other tax year beginning , 2022, and ending , 20 .

OMB No. 1545-0074

2022

Attachment Sequence No. **102**

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:

For Paperwork Reduction Act Notice, see instructions. Cat. No. 17227H Form **8843** (2022)

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

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 nonimmigration status on line 1b.

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

15. Enrique should put 365 days on line 4b, for days of exempted presence for 2022.

- **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 2022 by April 17, 2023?

- **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 2021. 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 2022. 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 2022. 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, 2022. 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, in F-1 immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2022 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, 2020. 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 2022.

   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, 2022.
- 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, 2022.
- 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.

	a Employee's social security number XXX-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation 8,500.00	2 Federal income tax withheld 800.00
c Employer's name, address, and ZIP code State University 122 Main Street Lincoln, IL 62656		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 / Last name / Suff. Kim Lee 245 2nd Street International Hall Lincoln, IL 62656		11 Nonqualified plans	12a See instructions for box 12 Code
		13 Statutory employee / Retirement plan / Third-party sick pay	12b Code
		14 Other	12c Code
f Employee's address and ZIP code			12d 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
IL	XX-XXXXXXX	8,500.00	80.00			

Form **W-2** **Wage and Tax Statement** 20XX

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.

Form **1042-S** **Foreign Person's U.S. Source Income Subject to Withholding** **2022**

Department of the Treasury Internal Revenue Service

► Go to *www.irs.gov/Form1042S* for instructions and the latest information.

OMB No. 1545-0096

Copy A for Internal Revenue Service

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code: 20	2 Gross income: 2000
3 Chapter indicator. Enter "3" or "4": 3	13e Recipient's U.S. TIN, if any
3a Exemption code: 04	4a Exemption code
3b Tax rate .	4b Tax rate .
13f Ch. 3 status code: 23	13g Ch. 4 status code
13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
13j LOB code	
5 Withholding allowance	13k Recipient's account number
6 Net income	13l Recipient's date of birth (YYYYMMDD)
7a Federal tax withheld	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐	
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐	
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
10 Total withholding credit (combine boxes 7a, 8, and 9)	15 Check if pro-rata basis reporting ☐
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	15a Intermediary or flow-through entity's EIN, if any / 15b Ch. 3 status code / 15c Ch. 4 status code
12a Withholding agent's EIN: XX-XXXXXX	15d Intermediary or flow-through entity's name
12b Ch. 3 status code: 23	12c Ch. 4 status code
12d Withholding agent's name: STATE UNIVERSITY	15e Intermediary or flow-through entity's GIIN
12e Withholding agent's Global Intermediary Identification Number (GIIN)	15f Country code / 15g Foreign tax identification number, if any
12f Country code / 12g Foreign tax identification number, if any	15h Address (number and street)
12h Address (number and street): 122 MAIN ST	15i City or town, state or province, country, ZIP or foreign postal code
12i City or town, state or province, country, ZIP or foreign postal code: LINCOLN, IL 62656	16a Payer's name / 16b Payer's TIN
13a Recipient's name: KIM LEE	16c Payer's GIIN / 16d Ch. 3 status code / 16e Ch. 4 status code
13b Recipient's country code: KO	17a State income tax withheld: 0.00
17b Payer's state tax no.: XX-XXXXXX	17c Name of state: IL
13c Address (number and street): 245 2ND STREET, INTERNATIONAL HALL	
13d City or town, state or province, country, ZIP or foreign postal code: LINCOLN, OL 62656	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2022)

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding **2022**

► Go to *www.irs.gov/Form1042S* for instructions and the latest information.

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy A for
Internal Revenue Service

1 Income code: 16	**2** Gross income: 6000
3 Chapter indicator. Enter "3" or "4": 3	
3a Exemption code: 04	**4a** Exemption code
3b Tax rate .	**4b** Tax rate .
5 Withholding allowance	
6 Net income	
7a Federal tax withheld	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . ☐	
7c Check if withholding occurred in subsequent year with respect to a partnership interest . . . . ☐	
8 Tax withheld by other agents	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )	
10 Total withholding credit (combine boxes 7a, 8, and 9)	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	
12a Withholding agent's EIN: XX-XXXXXX	**12b** Ch. 3 status code: 23 / **12c** Ch. 4 status code
12d Withholding agent's name: STATE UNIVERSITY	
12e Withholding agent's Global Intermediary Identification Number (GIIN)	
12f Country code	**12g** Foreign tax identification number, if any
12h Address (number and street): 122 MAIN ST	
12i City or town, state or province, country, ZIP or foreign postal code: LINCOLN, IL 62656	
13a Recipient's name: KIM LEE	**13b** Recipient's country code: KO
13c Address (number and street): 245 2ND STREET, INTERNATIONAL HALL	
13d City or town, state or province, country, ZIP or foreign postal code: LINCOLN, OL 62656	

13e Recipient's U.S. TIN, if any	**13f** Ch. 3 status code: 23
	13g Ch. 4 status code
13h Recipient's GIIN	**13i** Recipient's foreign tax identification number, if any / **13j** LOB code
13k Recipient's account number	
13l Recipient's date of birth (YYYYMMDD)	
14a Primary Withholding Agent's Name (if applicable)	
14b Primary Withholding Agent's EIN	**15** Check if pro-rata basis reporting ☐
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code / **15c** Ch. 4 status code
15d Intermediary or flow-through entity's name	
15e Intermediary or flow-through entity's GIIN	
15f Country code	**15g** Foreign tax identification number, if any
15h Address (number and street)	
15i City or town, state or province, country, ZIP or foreign postal code	
16a Payer's name	**16b** Payer's TIN
16c Payer's GIIN	**16d** Ch. 3 status code / **16e** Ch. 4 status code
17a State income tax withheld: 0.00	**17b** Payer's state tax no.: XX-XXXXXX / **17c** Name of state: IL

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2022)

Form 1040-NR — Department of the Treasury—Internal Revenue Service (99)
U.S. Nonresident Alien Income Tax Return 2020

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.

☐ Single ☐ Married filing separately (MFS) (formerly Married) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial	Last name	**Your identifying number** (see instructions)
Home address (number and street or rural route). If you have a P.O. box, see instructions.	Apt. no.	Check if: ☐ Individual ☐ Estate or Trust
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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ **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)** Dependent's relationship to you	**(4)** ✔ if qualifies for (see instr.): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Effectively Connected With U.S. Trade or Business

1a	Wages, salaries, tips, etc. Attach Form(s) W-2		1a
b	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions		1b
c	Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c	
2a	Tax-exempt interest	2a	**b** Taxable interest — 2b
3a	Qualified dividends	3a	**b** Ordinary dividends — 3b
4a	IRA distributions	4a	**b** Taxable amount — 4b
5a	Pensions and annuities	5a	**b** Taxable amount — 5b
6	Reserved for future use		6
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ▶ ☐		7
8	Other income from Schedule 1 (Form 1040), line 9		8
9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income** ▶		9
10	Adjustments to income:		
a	From Schedule 1 (Form 1040), line 22	10a	
b	Charitable contributions for certain residents of India. See instructions	10b	
c	Scholarship and fellowship grants excluded	10c	
d	Add lines 10a through 10c. These are your **total adjustments to income** ▶		10d
11	Subtract line 10d from line 9. This is your **adjusted gross income** ▶		11
12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions		12
13a	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a	
b	Exemptions for estates and trusts only. See instructions	13b	
c	Add lines 13a and 13b		13c
14	Add lines 12 and 13c		14
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-		15

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2020)

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ ______			16	
17	Amount from Schedule 2 (Form 1040), line 3			17	
18	Add lines 16 and 17			18	
19	Child tax credit or credit for other dependents			19	
20	Amount from Schedule 3 (Form 1040), line 7			20	
21	Add lines 19 and 20			21	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a			
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10	23b			
c	Transportation tax (see instructions)	23c			
d	Add lines 23a through 23c			23d	
24	Add lines 22 and 23d. This is your **total tax** ▶			24	
25	Federal income tax withheld from:				
a	Form(s) W-2	25a			
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	
e	Form(s) 8805			25e	
f	Form(s) 8288-A			25f	
g	Form(s) 1042-S			25g	
26	2020 estimated tax payments and amount applied from 2019 return			26	
27	Reserved for future use	27			
28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	28			
29	Credit for amount paid with Form 1040-C	29			
30	Reserved for future use	30			
31	Amount from Schedule 3 (Form 1040), line 13	31			
32	Add lines 28 through 31. These are your **total other payments and refundable credits** ▶			32	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments** ▶			33	

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number				
▶ e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36			

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	
38	Estimated tax penalty (see instructions) ▶	38			

Third Party Designee
(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

Go to *www.irs.gov/Form1040NR* for instructions and the latest information. Form **1040-NR** (2020)

SCHEDULE A (Form 1040-NR) Department of the Treasury Internal Revenue Service (99)	**Itemized Deductions** ▶ Go to *www.irs.gov/Form1040NR* for instructions and the latest information. ▶ Attach to Form 1040-NR. **Caution:** If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.	OMB No. 1545-0074 2020 Attachment Sequence No. **7A**

Name shown on Form 1040-NR	**Your identifying number**

Taxes You Paid	**1a**	State and local income taxes	**1a**			
	b	Enter the smaller of line 1a or $10,000 ($5,000 if you checked Married filing separately under *Filing Status* on page 1 of Form 1040-NR)			**1b**	
Gifts to U.S. Charities	**2**	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**2**			
Caution: If you made a gift and received a benefit in return, see instructions.	**3**	Other than by cash or check. If you made any gift of $250 or more, see instructions. Individuals **must** attach Form 8283 if line 3 is over $500	**3**			
	4	Carryover from prior year	**4**			
	5	Add lines 2 through 4			**5**	
Casualty and Theft Losses	**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**	
Other Itemized Deductions	**7**	Other—from list in instructions. List type and amount ▶			**7**	
Total Itemized Deductions	**8**	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			**8**	

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E **Schedule A (Form 1040-NR) 2020**

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service (99)

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

▶ Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
▶ Attach to Form 1040-NR.

OMB No. 1545-0074
2020
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.

Nature of Income		(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 ______	10c					
11 Gambling winnings—Residents of countries other than Canada. **Note:** Losses not allowed	11					
12 Other (specify) ▶ ______	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 **Multiply line 13 by rate of tax at top of each column**	14					

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 ▶ **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) 2020**

SCHEDULE OI
(Form 1040-NR)
Department of the Treasury
Internal Revenue Service (99)

Other Information

▶ **Go to *www.irs.gov/Form1040NR* for instructions and the latest information.**
▶ **Attach to Form 1040-NR.**
▶ **Answer all questions.**

OMB No. 1545-0074
2020
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? ______

B In what country did you claim residence for tax purposes during the tax year? ______

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 did not 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 2020. See instructions.

Note: If you are 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: 2018 ______, 2019 ______, and 2020 ______.

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 1c. Do not enter it on line 1a or line 1b . . . ▶			

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 . . . . ▶ ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72756T **Schedule OI (Form 1040-NR) 2020**

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 wages, salaries, tips, etc. 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 into the Income Exempt from Treaty in Schedule OI?

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

Scenario 3: Rudra Khatri

Use the following information to prepare Form 1040-NR.

- Rudra Khatri, 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, 2019. 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 2021. 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, 2022 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.

a Employee's social security number XXX-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN) XX-XXXXXXX	**1** Wages, tips, other compensation 22,350.00	**2** Federal income tax withheld 2,700.00
c Employer's name, address, and ZIP code First University 486 Main Street Town, NY 14200	**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 / Last name / Suff. Rudra Khatri 22 India Blvd Town, NY 14200 **f** Employee's address and ZIP code	**11** Nonqualified plans	**12a** See instructions for box 12
	13 Statutory employee / Retirement plan / Third-party sick pay	**12b**
	14 Other	**12c**
		12d

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
NY	XX-XXXXXXX	22,350.00	1,050.00			

Form **W-2** **Wage and Tax Statement** 20XX

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.

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99) **U.S. Nonresident Alien Income Tax Return** **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.

☐ Single ☐ Married filing separately (MFS) (formerly Married) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial	Last name		Your identifying number (see instructions)
Home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.	Check if: ☐ Individual ☐ Estate or Trust
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	

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ **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) Dependent's relationship to you	(4) ✔ if qualifies for (see instr.): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Effectively Connected With U.S. Trade or Business

1a	Wages, salaries, tips, etc. Attach Form(s) W-2				1a	
b	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions				1b	
c	Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c				
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6	Reserved for future use				6	
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ▶ ☐				7	
8	Other income from Schedule 1 (Form 1040), line 9				8	
9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income** ▶				9	
10	Adjustments to income:					
a	From Schedule 1 (Form 1040), line 22	10a				
b	Charitable contributions for certain residents of India. See instructions	10b				
c	Scholarship and fellowship grants excluded	10c				
d	Add lines 10a through 10c. These are your **total adjustments to income** ▶				10d	
11	Subtract line 10d from line 9. This is your **adjusted gross income** ▶				11	
12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions				12	
13a	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a				
b	Exemptions for estates and trusts only. See instructions	13b				
c	Add lines 13a and 13b				13c	
14	Add lines 12 and 13c				14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2020)

	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ ____		16	
	17	Amount from Schedule 2 (Form 1040), line 3		17	
	18	Add lines 16 and 17		18	
	19	Child tax credit or credit for other dependents		19	
	20	Amount from Schedule 3 (Form 1040), line 7		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10	23b		
	c	Transportation tax (see instructions)	23c		
	d	Add lines 23a through 23c		23d	
	24	Add lines 22 and 23d. This is your **total tax** ▶		24	
	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	
	e	Form(s) 8805		25e	
	f	Form(s) 8288-A		25f	
	g	Form(s) 1042-S		25g	
	26	2020 estimated tax payments and amount applied from 2019 return		26	
	27	Reserved for future use	27		
	28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3 (Form 1040), line 13	31		
	32	Add lines 28 through 31. These are your **total other payments and refundable credits** ▶		32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments** ▶		33	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	
Direct deposit? See instructions.	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	▶ e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
	36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36		
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	
	38	Estimated tax penalty (see instructions) ▶	38		

Third Party Designee (Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

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

SCHEDULE A (Form 1040-NR)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
▶ Attach to Form 1040-NR.

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

OMB No. 1545-0074
2020
Attachment Sequence No. 7A

Name shown on Form 1040-NR	**Your identifying number**

Taxes You Paid	**1a**	State and local income taxes	**1a**			
	b	Enter the smaller of line 1a or $10,000 ($5,000 if you checked Married filing separately under *Filing Status* on page 1 of Form 1040-NR)			**1b**	
Gifts to U.S. Charities	**2**	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**2**			
Caution: If you made a gift and received a benefit in return, see instructions.	**3**	Other than by cash or check. If you made any gift of $250 or more, see instructions. Individuals **must** attach Form 8283 if line 3 is over $500	**3**			
	4	Carryover from prior year	**4**			
	5	Add lines 2 through 4			**5**	
Casualty and Theft Losses	**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**	
Other Itemized Deductions	**7**	Other—from list in instructions. List type and amount ▶			**7**	
Total Itemized Deductions	**8**	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			**8**	

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E **Schedule A (Form 1040-NR) 2020**

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service (99)

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

▶ **Go to *www.irs.gov/Form1040NR* for instructions and the latest information.**
▶ **Attach to Form 1040-NR.**

OMB No. 1545-0074

2020

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.

	Nature of Income		(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 ______	10c					
11	Gambling winnings—Residents of countries other than Canada. **Note:** Losses not allowed	11					
12	Other (specify) ▶ ______	12					
13	Add lines 1a through 12 in columns (a) through (d)	13					
14	**Multiply line 13 by rate of tax at top of each column**	14					
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 ▶	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) 2020**

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service (99)

Other Information

► Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
► Attach to Form 1040-NR.
► Answer all questions.

OMB No. 1545-0074
2020
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? ______

B In what country did you claim residence for tax purposes during the tax year? ______

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 did not 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 2020. See instructions.

Note: If you are 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:
2018 ______, 2019 ______, and 2020 ______.

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 1c. Do not enter it on line 1a or line 1b ►

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 ► ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72756T **Schedule OI (Form 1040-NR) 2020**

Scenario 3: Rudra Khatri Test Questions

Directions

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

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

a. $25,200

b. $22,375

c. $22,350

d. $17,350

31. Rudra Khatri 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. Will Rudra have a refund on Form 1040-NR?

a. Yes

b. No

33. The taxable income line on Rudra's Form 1040-NR shows $9,400.

a. True

b. False

Scenario 4: Gergana Alferov

Use the following information to prepare 2022 Form 1040-NR.

- Gergana Alferov 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. Gergana is 25 years old and single. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.
- Gergana has not taken any affirmative steps to apply for permanent residence in the United States. Gergana did not file a Form 1040-NR in 2021 as she did not work that year. She started a new job with the university bookstore on January 20, 2022.
- 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 Gergana 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 Alferov 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.

a Employee's social security number
XXX-XX-XXXX

OMB No. 1545-0008

Safe, accurate, FAST! Use IRS e-file

Visit the IRS website at *www.irs.gov/efile*

b Employer identification number (EIN)
XX-XXXXXXX

c Employer's name, address, and ZIP code
College Town University
23 Southwest Street
College Town, VA 23000

d Control number

e Employee's first name and initial | Last name | Suff.
Gergana Alferov
2375 Linwood Blvd.
College Town, VA 23000

f Employee's address and ZIP code

1 Wages, tips, other compensation: 15,220.00	2 Federal income tax withheld: 622.00
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
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 (Code)
13 Statutory employee / Retirement plan / Third-party sick pay	12b (Code)
14 Other	12c (Code)
	12d (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
VA	XX-XXXXXXX	15,220.00	220.00			

Form **W-2** **Wage and Tax Statement** 20XX

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.

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99)
U.S. Nonresident Alien Income Tax Return **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing separately (MFS) (formerly Married) ☐ Qualifying widow(er) (QW)
If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name		Your identifying number (see instructions)
Home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.	Check if: ☐ Individual ☐ Estate or Trust
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	

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ **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) Dependent's relationship to you	(4) ✔ if qualifies for (see instr.): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Effectively Connected With U.S. Trade or Business

1a	Wages, salaries, tips, etc. Attach Form(s) W-2	1a	
b	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions	1b	
c	Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e) — 1c		
2a	Tax-exempt interest — 2a; **b** Taxable interest	2b	
3a	Qualified dividends — 3a; **b** Ordinary dividends	3b	
4a	IRA distributions — 4a; **b** Taxable amount	4b	
5a	Pensions and annuities — 5a; **b** Taxable amount	5b	
6	Reserved for future use	6	
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ▶ ☐	7	
8	Other income from Schedule 1 (Form 1040), line 9	8	
9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income** ▶	9	
10	Adjustments to income:		
a	From Schedule 1 (Form 1040), line 22 — 10a		
b	Charitable contributions for certain residents of India. See instructions — 10b		
c	Scholarship and fellowship grants excluded — 10c		
d	Add lines 10a through 10c. These are your **total adjustments to income** ▶	10d	
11	Subtract line 10d from line 9. This is your **adjusted gross income** ▶	11	
12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	12	
13a	Qualified business income deduction. Attach Form 8995 or Form 8995-A — 13a		
b	Exemptions for estates and trusts only. See instructions — 13b		
c	Add lines 13a and 13b	13c	
14	Add lines 12 and 13c	14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-	15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2020)

Form 1040-NR (2020) Page **2**

16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐ ______		**16**	
17	Amount from Schedule 2 (Form 1040), line 3		**17**	
18	Add lines 16 and 17		**18**	
19	Child tax credit or credit for other dependents		**19**	
20	Amount from Schedule 3 (Form 1040), line 7		**20**	
21	Add lines 19 and 20		**21**	
22	Subtract line 21 from line 18. If zero or less, enter -0-		**22**	
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	**23a**		
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10	**23b**		
c	Transportation tax (see instructions)	**23c**		
d	Add lines 23a through 23c		**23d**	
24	Add lines 22 and 23d. This is your **total tax** ▶		**24**	
25	Federal income tax withheld from:			
a	Form(s) W-2	**25a**		
b	Form(s) 1099	**25b**		
c	Other forms (see instructions)	**25c**		
d	Add lines 25a through 25c		**25d**	
e	Form(s) 8805		**25e**	
f	Form(s) 8288-A		**25f**	
g	Form(s) 1042-S		**25g**	
26	2020 estimated tax payments and amount applied from 2019 return		**26**	
27	Reserved for future use	**27**		
28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	**28**		
29	Credit for amount paid with Form 1040-C	**29**		
30	Reserved for future use	**30**		
31	Amount from Schedule 3 (Form 1040), line 13	**31**		
32	Add lines 28 through 31. These are your **total other payments and refundable credits** ▶		**32**	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments** ▶		**33**	

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		**34**	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		**35a**	
▶ **b**	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
▶ **d**	Account number			
▶ **e**	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	**36**		

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		**37**	
38	Estimated tax penalty (see instructions) ▶	**38**		

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

Go to *www.irs.gov/Form1040NR* for instructions and the latest information. Form **1040-NR** (2020)

SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
► Attach to Form 1040-NR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074
2020
Attachment Sequence No. **7A**

Name shown on Form 1040-NR | **Your identifying number**

Taxes You Paid	**1a**	State and local income taxes	**1a**	
	b	Enter the smaller of line 1a or $10,000 ($5,000 if you checked Married filing separately under *Filing Status* on page 1 of Form 1040-NR)		**1b**
Gifts to U.S. Charities	**2**	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**2**	
Caution: If you made a gift and received a benefit in return, see instructions.	**3**	Other than by cash or check. If you made any gift of $250 or more, see instructions. Individuals **must** attach Form 8283 if line 3 is over $500	**3**	
	4	Carryover from prior year	**4**	
	5	Add lines 2 through 4		**5**
Casualty and Theft Losses	**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**
Other Itemized Deductions	**7**	Other—from list in instructions. List type and amount ►		**7**
Total Itemized Deductions	**8**	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12		**8**

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E **Schedule A (Form 1040-NR) 2020**

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service (99)

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

▶ **Go to** ***www.irs.gov/Form1040NR*** **for instructions and the latest information.**
▶ **Attach to Form 1040-NR.**

OMB No. 1545-0074
2020
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.

	Nature of Income		**(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 ______	10c					
11	Gambling winnings—Residents of countries other than Canada. **Note:** Losses not allowed	11					
12	Other (specify) ▶ ______	12					
13	Add lines 1a through 12 in columns (a) through (d)	13					
14	**Multiply line 13 by rate of tax at top of each column**	14					

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 ▶ **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) 2020**

SCHEDULE OI (Form 1040-NR)

Department of the Treasury Internal Revenue Service (99)

Other Information

▶ Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
▶ Attach to Form 1040-NR.
▶ Answer all questions.

OMB No. 1545-0074

2020

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?

B In what country did you claim residence for tax purposes during the tax year?

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 did not 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 2020. See instructions.

Note: If you are 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:
2018 ______, 2019 ______, and 2020 ______.

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 1c. Do not enter it on line 1a or line 1b . . . ▶			

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 . . . . . ▶ ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72756T **Schedule OI (Form 1040-NR) 2020**

Scenario 4: Gergana Alferov Test Questions

Directions

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

34. Is Gergana allowed to exclude her wages of $9,000 as a treaty benefit on Schedule OI?

    a. Yes

    b. No

35. The total amount of the W-2, box 1, wages, salaries, tips, is reported on the line for wages, salaries, and tips, etc. of the Form 1040-NR.

    a. True

    b. False

36. Form 1040-NR, schedule OI, line G shows Gergana's treaty benefit information.

    a. True

    b. False

37. Is Gergana entitled to itemize her deductions?

    a. Yes

    b. No

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 2022. Her Form W-2 shows Social Security and Medicare tax witholding, while Jose's does not. Was Maria's Social Security and Medicare tax withholding done in error?

a. True

b. False

40. Li, an international student from People's Republic of China, received $10,100 of interest income in 2022 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2018. He also had a $100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D and includes it on the front of his Form 1040-NR.

a. True

b. False

41. Arthur entered the United States for the first time in 2020. 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, 2021 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2022, 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

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43. Quang, a graduate student from Vietnam, is in F-1 immigration status. He has been here since April 1, 2022. 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 2019 and enrolled as a full-time undergraduate student. Adi is pursuing his first degree in mathematics. What credit does Adi qualify for in 2022?

a. American opportunity credit

b. Lifetime learning credit

c. None of the above

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2019 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Margarita **cannot** have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.

a. True

b. False

46. Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.

a. True

b. False

47. Viktor, who is from Russia, earned wages of $12,335 in 2021. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2021 which lowered his taxable income. Viktor received a state refund of $200 in 2022 from the 2021 tax return. Will Viktor report his state tax refund as income on his Form 1040-NR in 2022 or amend his 2021 return?

a. He needs to include the state income tax refund on his 2022 federal return.

b. He will remove the $125 state taxes from his 2021 deductions with an amended return.

c. He does **not** need to do anything with his state income tax refund.

48. Letizia came to the U.S. in 2020 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 2021 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2022 and paid $65 in interest during 2022. Where can Letizia claim this interest?

a. Itemized deduction

b. Adjustment to income

c. Credit

d. None of the above

49. Luis, a student from Malta, had $7,500 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.

a. True

b. False

50. Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2022. He had $16,500 in wages reported on Form W-2 and $45 in dividend income. Shakir must complete both Schedules OI and NEC with his Form 1040-NR.

a. True

b. False

2022 VITA/TCE Foreign Student Retest for Volunteers

Directions

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

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

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2022 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. Ken entered the U.S. as a student on July 30, 2019 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2022. For federal income tax purposes, Ken is a resident alien for 2022.

   a. True

   b. False

2. Helen is a visiting professor at the local university. Helen was a graduate student from June 2018 to May 2020 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2021 in J-1 immigration status. For federal income tax purposes, Helen is a nonresident alien for 2022.

   a. True

   b. False

3. Yusuf was a student in F-1 immigration status from March 2018 through June 2021. In August of 2022, Yusuf returned to the United States as a professor. For federal income tax purposes, Yusuf is a resident alien for 2022.

   a. True

   b. False

4. Juan came to the United States in F-2 immigration status with his wife on July 15, 2018. He has **not** changed his immigration status. For federal income tax purposes, Juan is a resident alien for 2022.

   a. True

   b. False

5. Emily lived with her parents in F-2 immigration status in the United States from August 2011 to June 2013. She returned to the U.S. to attend college in F-1 immigration status on December 5, 2020. Emily needs to file Form 8843 for 2022.

   a. True

   b. False

6. Polina entered the United States on July 30, 2018 in J-1 student immigration status. On January 10, 2021, her husband Dmitry joined her in J-2 immigration status. Polina is a resident alien this year, Dmitry does **not** need to file Form 8843 for 2022. He is electing to file married filing jointly with her.

   a. True

   b. False

7. Polina and Dmitry from Question 6 had a son, Alexander, while here in the U.S. on December 5, 2021. A Form 8843 does **not** need to be filed for Alexander for 2022.

   a. True

   b. False

8. Sophie and Yves have been in the U.S. as students in F-1 immigration status, since August 2019. 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 2022.

   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, 2019. Celeste is a resident alien for tax purposes in 2022.

   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, 2019. Marcus worked in a lab on campus in an approved summer internship program for a company in New York. He will graduate in May, 2023. The company issued him a Form 1099-NEC.

    Marcus is considered a resident alien for tax purposes since the company issued him a Form 1099-NEC.

    a. True

    b. False

11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2022. He does not have a tax identification number and he did not work or receive a scholarship in 2022, 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 8843, and also Form 1040-NR to report his interest income for 2022.

    a. True

    b. False

12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2020, 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 2022.

    a. True

    b. False

13. Alex and Kim were married in March 2018, 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 2022 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, he can file using the Single filing status.

    a. True

    b. False

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 2022?

a. April 18, 2023

b. June 15, 2023

c. October 15, 2023

d. December 31, 2023

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 2021. 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 2022. 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 2022. 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, 2022. 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, in F-1 student immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2022 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, 2020. 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 2022.

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 wages, salaries, tips, etc. on Form 1040-NR?

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

26. What is on the line for Adjusted Gross Income (AGI) 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 into Income Exempt from Treaty in Schedule OI?

    a. Yes
    b. No

Scenario 3: Rudra Khatri Retest Questions

Directions

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

30. What amount is entered for wages, salaries, tips, etc. on Form 1040-NR?

a. $25,200
b. $22,375
c. $22,350
d. $17,350

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

a. $13,785
b. $13,600
c. $12,950
d. $1,235

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

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

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

a. $21,300
b. $21,140
c. $9,825
d. $9,300

Scenario 4: Gergana Alferov Retest Questions

Directions

To answer the following questions, refer to the scenario information for Gergana Alferov.

34. What amount is Gergana allowed as a treaty benefit?

- **a.** $15,220
- **b.** $9,000
- **c.** $0

35. What is the amount entered on Form 1040-NR on the line for wages, salaries, tips, etc.?

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

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

- **a.** Schedule OI, Line L then carried to Form 1040-NR, Line 1c
- **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 Gergana is entitled to take? And what is her taxable income?

- **a.** $622 and $10,244
- **b.** $622 and $14,598
- **c.** $220 and $6,000
- **d.** $220 and $15,000

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 2019. 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 2022. 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 2022 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2018. 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 2020. 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, 2021 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 2022 from 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, 2022. Quang needs help preparing his tax return. He made donations to a U.S. charity and wants to know where to claim them. Quang can claim his charitable contributions as an itemized deduction 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 2022 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

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

a. Yes

b. No

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2019 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Could Margarita have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?

a. Yes

b. No

46. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?

a. Ask for an extension of time to pay or an installment agreement.

b. Pay the entire balance by the due date for the return.

c. Put the balance on a credit card.

d. All of the above.

47. Viktor, who is from Russia, earned wages of $12,335 in 2021. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2021, and it lowered his taxable income for 2021. Viktor received a state refund of $200 in 2022 from the 2021 tax return. Viktor does **not** need to include this state tax refund on his 2022 federal return.

a. True

b. False

48. Letizia came to the U.S. in 2020 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 2021, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2022 and paid $65 in interest during 2022. Letizia can claim this interest as an adjustment to income.

a. True

b. False

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

a. True

b. False

50. Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2022. 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

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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 2022 includes:

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

Go to 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.

IRS.gov

IRS

IRS e-file

Your online resource for volunteer and taxpayer assistance

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

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

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

- Volunteer Tax Alerts

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

Outreach Connection
www.irs.gov/Individuals/Outreach-Corner

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

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

Plan

- Tax Withholding (Paycheck Checkup)
- When to File
- Recordkeeping
- Choosing a Tax Professional
- Get Answers to Your Tax Questions Online
- Year-round Tax Planning is for Everyone, Publication 5349

Tools

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

Identity Theft Protections

Get Help Now

File

- IRS Free File
- How to File
- Filing Past Due Returns
- Correcting Your Tax Return
- Social Security Benefit Statement

Pay

- Tax Withholding
- Estimated Taxes
- Options for Paying Your Taxes
- How to Choose a Payment Option
- Understanding Your IRS Notice or Letter
- What to Do If You Can't Pay

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