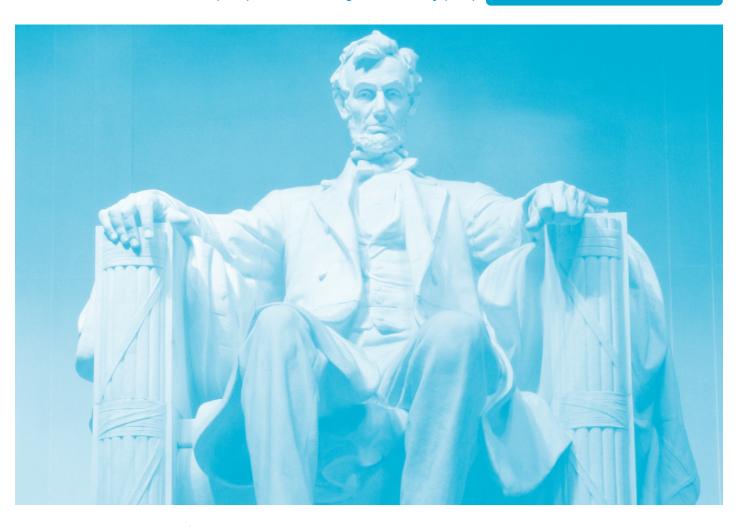


# **VITA/TCE** Volunteer Assistor's Test/Retest

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

2022 RETURNS





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



### **How to Get Technical Updates?**

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

### **Volunteer Standards of Conduct**

#### **VITA/TCE 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.

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

#### **Confidentiality Statement:**

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

Preface	1
Quality Return Process	1
Test Instructions	2
Special Accommodations	2
Reference Materials	2
Using Tax Preparation Software	2
Taking the Test	2
Test Answer Sheet	2
Test Score	3
Certification Tests	3
Test Answer Sheet	5
Retest Answer Sheet	8
Volunteer Standards of Conduct Test Questions	11
Volunteer Standards of Conduct Retest Questions	15
Volunteer Standards of Conduct Agreement	17
Intake / Interview and Quality Review Test Questions	19
Intake / Interview and Quality Review Retest Questions	21
Site Coordinator Test Questions	23
Site Coordinator Certification Retest Questions	26
Basic Course Scenarios and Test Question	
Basic Scenario 1: Tom Brown Basic Scenario 1: Test Questions	29 29
Basic Scenario 1: Test Questions  Basic Scenario 2: Lewis and Oneida Monroe	30
Basic Scenario 2: Lewis and Orielda Monroe  Basic Scenario 2: Test Questions	30 30
Basic Scenario 2: Test Questions  Basic Scenario 3: Sebastian and Ashley Miller	30 31
Basic Scenario 3: Test Questions	31
Basic Scenario 3: Test Questions  Basic Scenario 4: Clay and Marian Washington	32
Basic Scenario 4: Test Questions	32
Basic Scenario 5: Isabela Rincon	33
Basic Scenario 5: Test Questions	33
Basic Scenario 6: Leon Martin	34
Basic Scenario 6: Test Questions	34
Basic Scenario 7: Jeff and Claire Pickens	35
Basic Scenario 7: Test Questions	43
Basic Scenario 8: Morgan Calhoun	44
Basic Scenario 8: Test Questions	49
Basic Scenario 9: Monica Montgomery	50
Basic Scenario 9: Test Questions	57
Basic Course Retest Questions	59
Basic Scenario 1: Tom Brown	59
Basic Scenario 1: Retest Questions	59
Basic Scenario 2: Lewis and Oneida Monroe	60
Basic Scenario 2: Retest Questions	60

Basic Scenario 3: Sebastian and Ashley Miller	61
Basic Scenario 3: Retest Questions	61
Basic Scenario 4: Clay and Marian Washington	62
Basic Scenario 4: Retest Questions	62
Basic Scenario 5: Isabela Rincon	63
Basic Scenario 5: Retest Questions	63
Basic Scenario 6: Leon Martin	64
Basic Scenario 6: Retest Questions	64
Basic Scenario 7: Retest Questions	65
Basic Scenario 8: Retest Questions	66
Basic Scenario 9: Retest Questions	67
Advanced Course Scenarios and Test Questions	68
Advanced Scenario 1: Chris Spalding	68
Advanced Scenario 1: Test Questions	68
Advanced Scenario 2: Adam and Lisa Garcia	69
Advanced Scenario 2: Test Questions	69
Advanced Scenario 3: Jenny Smith	70
Advanced Scenario 3: Test Questions	70
Advanced Scenario 4: Alice Adams	71
Advanced Scenario 4: Test Questions	71
Advanced Scenario 5: Ellen Black	72
Advanced Scenario 5: Test Questions	72
Advanced Scenario 6: John Ward	73
Advanced Scenario 6: Test Questions	73
Advanced Scenario 7: Robert and Emily Lincoln	74
Advanced Scenario 7: Test Questions	82
Advanced Scenario 8: Joanne Oak	83
Advanced Scenario 8: Test Questions	94
Advanced Scenario 9: Thomas Polk	95
Advanced Scenario 9: Test Questions	102
Advanced Course Retest Questions	
Advanced Scenario 1: Chris Spalding	103
Advanced Scenario 1: Retest Questions	103
Advanced Scenario 2: Adam and Lisa Garcia	104
Advanced Scenario 2: Retest Questions	104
Advanced Scenario 3: Jenny Smith	105
Advanced Scenario 3: Retest Questions	105
Advanced Scenario 4: Alice Adams	106
Advanced Scenario 4: Retest Questions	106
Advanced Scenario 5: Ellen Black	107
Advanced Scenario 5: Retest Questions	107
Advanced Scenario 6: Netest Questions  Advanced Scenario 6: John Ward	108
Advanced Scenario 6: Solin Ward	108
	108
Advanced Scenario 7: Robert and Emily Lincoln Advanced Scenario 7: Retest Questions	
Advanced Scenario 8: Joanne Oak	109 111
AUVAILEU OLEHAHU O. JUANIIE UAK	117

Advanced Scenario 8: Retest Questions	111
Advanced Scenario 9: Thomas Polk	112
Advanced Scenario 9: Retest Questions	112
Military Course Scenarios and Test Questions	
Military Scenario 1: Sara Glow	115
Military Scenario 1: Test Questions	115
Military Scenario 2: Chad and Cindy Winters	116
Military Scenario 2: Test Questions	117
Military Scenario 3: Tammy Jordan	118
Military Scenario 3: Test Questions	118
Military Scenario 4: Bobby and Brenda Jones	119
Military Scenario 4: Test Questions	119
Military Scenario 5: William and Nancy Ware	120
Military Scenario 5: Test Questions	126
Military Course Scenarios and Retest Questions	
Military Scenario 1: Sara Glow	127
Military Scenario 1: Retest Questions	127
Military Scenario 2: Chad and Cindy Winters	128
Military Scenario 2: Retest Questions	128
Military Scenario 3: Tammy Jordan	129
Military Scenario 3: Retest Questions	129
Military Scenario 4: Bobby and Brenda Jones	130
Military Scenario 4: Retest Questions	130
Military Scenario 5: William and Nancy Ware	131
Military Scenario 5: Retest Questions	131
International Course Scenarios and Test Questions	
International Scenario 1: Ben and Anna Rogers	133
International Scenario 1: Test Questions	133
International Scenario 2: Misha and Jane Romanoff	134
International Scenario 2: Test Questions	134
International Scenario 3: Alan and Maria Newport	136
International Scenario 3: Test Questions	141
International Course Retest Questions	
International Scenario 1: Ben and Anna Rogers	143
International Scenario 1: Retest Questions	143
International Scenario 2: Misha and Jane Romanoff	143
International Scenario 2: Wisha and Jane Romanon	144
International Scenario 3: Retest Questions	145
Federal Tax Law Update Test for Circular 230 Professionals	
Scenario 1: Herb and Alice Freeman	147
Scenario 1: Test Questions	147
Scenario 2: Chloe Carlow	147
Scenario 2: Test Questions	148
Ocenano 2. 1631 Maestions	140

Scenario 3: Luther and Lexi Lincoln	149
Scenario 3: Test Questions	149
Scenario 4: Kendall and Siena King	151
Scenario 4: Test Questions	158
Federal Tax Law Update Retest for Circular 230 Professionals	159
Scenario 1: Herb and Alice Freeman	159
Scenario 1: Retest Questions	159
Scenario 2: Chloe Carlow	160
Scenario 2: Retest Questions	160
Scenario 3: Luther and Lexi Lincoln	161
Scenario 3: Retest Questions	161
Scenario 4: Kendall King	162
Scenario 4: Retest Questions	162
2022 VITA/TCE Foreign Student Test for Volunteers	163
Residency Status, Form 8843, and Filing Status	164
Scenario 1: Enrique Satō	167
Scenario 1: Enrique Sato Test Questions	170
Taxability of Income, ITINs, and Credits	171
Scenario 2: Kim Lee	172
Scenario 2: Kim Lee Test Questions	180
Scenario 3: Rudra Khatri	181
Scenario 3: Rudra Khatri Test Questions	187
Scenario 4: Gergana Alferov	188
Scenario 4: Gergana Alferov Test Questions	194
Refunds, Deductions, and the Best Form to Use	195
2022 VITA/TCE Foreign Student Retest for Volunteers	199
Residency Status, Form 8843, and Filing Status	199
Scenario 1: Enrique Satō Retest Questions	202
Taxability of Income, ITINs, and Credits	202
Scenario 2: Kim Lee Retest Questions	204
Scenario 3: Rudra Khatri Retest Questions	205
Scenario 4: Gergana Alferov Retest Questions	206
Refunds, Deductions, and the Best Form to Use	207

### Form 6744 – 2022 VITA/TCE Test

#### **Preface**

### **Quality Return Process**

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

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

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

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

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

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

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

### **Test Instructions**

#### **Special Accommodations**

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

#### **Reference Materials**

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

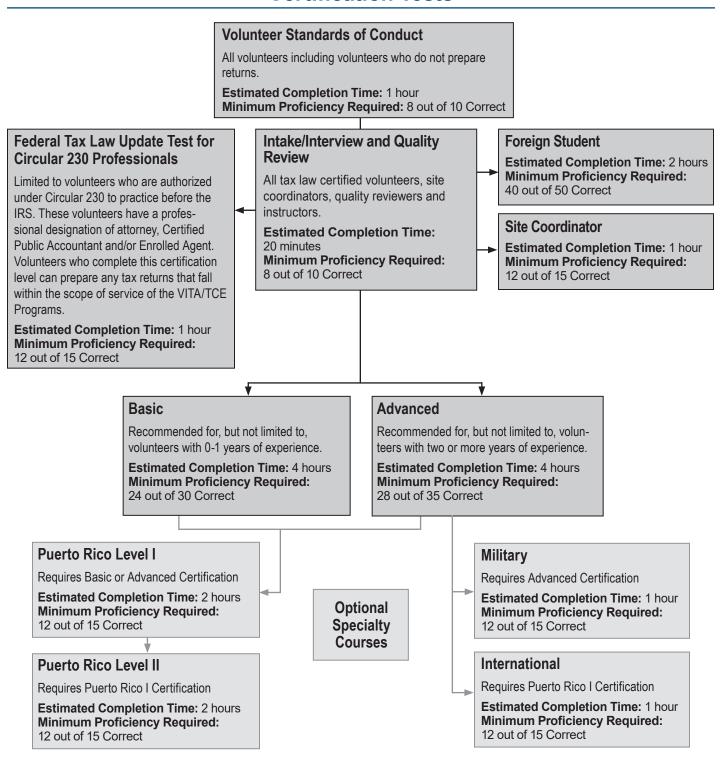
Beginning FS 2023, all volunteers must register and certify via Link & Learn Taxes. Go to the Link & Learn Taxes e-learning application at www.linklearncertification.com.

#### **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**



**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

### **Certification Tests (Continued)**

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

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

Site Coordinator Test		
1.		
1. 2. 3. 4.		
3.		
4.		
5.		
6. 7. 8. 9.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
Total Answers Correct:		

Total Questions:

**Passing Score:** 

15

12 of 15

Military Course Test		
Military	Scenario 1	
1.		
2.		
	Scenario 2	
3.		
4.		
5.		
6.		
Military	Scenario 3	
7.		
8.		
	Scenario 4	
9.		
10.		
Military Scenario 5		
11.		
12.		
13.		
14.		
15.		

Total Answers Correct:

15

12 of 15

**Total Questions:** 

Passing Score:

#### **Privacy Act Notice**

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

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

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

### **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.

<b>Basic Course Test</b>	Basi	c Course To	est
Basic Scenario 1	Basic	Scenario 8	
1.	20.		
2.	21.		
Basic Scenario 2	22.		
3. 4.	23.		
4.	24.		
Basic Scenario 3	Basic	Scenario 9	
5.	25.		
6.	26.		
Basic Scenario 4	27.		
7.	28.		
8.	29.		
Basic Scenario 5	30.		
9.	Total	Answers Corr	ect:
10.	Total	Ougations	30
Basic Scenario 6		Questions:	
11.	Pass	ing Score:	24 of 30
12.			
13.			
Basic Scenario 7			
14.			
15.			
16.			
47			

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

#### **Privacy Act Notice**

18. 19.

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**

Nlama	
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** Circular 230 Test International Scenario 1 Circular 230 Scenario 1 1. 2. International Scenario 2 3. 3. Circular 230 Scenario2 4. 4. 5. 5. 6. 6. International Scenario 3 Circular 230 Scenario 3 7. 8. 8. 9. 9. 10 10. 11. Circular 230 Scenario 4 12. 11. 13. 12. 14. 13. 15. 14. **Total Answers Correct:** 15. **Total Answers Correct: Total Questions:** 15 **Total Questions:** 15 **Passing Score:** 12 of 15 Passing Score: 12 of 15

Foreign Student Residency Status, Form 8843, and Filing Status Test	Foreign Student Residency Status, Form 8843, and Filing Status Test	
1.	28.	
2.	29.	
3.	Foreign Student Scenario 3	
4.	30.	
5.	31.	
2. 3. 4. 5. 6. 7.	32.	
7.	33.	
8.	Foreign Student Scenario 4	
9.	34.	
10.	35.	
11.	36.	
12.	37.	
13.		
Foreign Student Scenario 1	Foreign Student Refunds, Deductions, and the Best Form to Use	
14.	<u> </u>	
15.	38.	
16.	39.	
17.	40.	
Foreign Student Taxability of	41.	
Income, ITINs, and Credits	42.	
18.	43.	
19.	44.	
20.	45.	
21.	46.	
22	47	

	s, Form 8843, and Status Test
28.	
29.	
	Student Scenario 3
30.	
31.	
32.	
33.	
Foreign	Student Scenario 4
34.	
35.	
36.	
37.	
•	Student Refunds, Deduc- nd the Best Form to Use
39.	
40.	
41.	
42.	
43.	
<u>44.</u>	
45.	
46.	
47.	
48.	
<u>49.</u>	
50.	
Total A	Inswers Correct:

**Passing Score:** 

40 of 50

#### **Privacy Act Notice**

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23.

25. 26.

27.

Foreign Student Scenario 2

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

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

### **Retest 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.

Stand	ards of Cond	uct
1.		
2.		
2. 3. 4. 5. 6. 7.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
Total A	nswers Correct:	
Total C	Questions:	10

8 of 10

**Passing Score:** 

Intake	/ Interviev	v &
Qualit	y Review	Test
1.		
2.		
3. 4.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
Total A	nswers Corr	ect:
Total C	Questions:	10
Passii	ng Score:	8 of 10

Site C	oordinat	or Test
1.		
2.		
2. 3. 4.		
5. 6.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
9. 10. 11. 12. 13. 14.	nswers Cori	rect:

Total Questions: Passing Score:

15

12 of 15

Militar	y Course Test
Military	Scenario 1
1.	
2.	
	Scenario 2
3.	
4. 5. 6.	
5.	
6.	
Military	Scenario 3
7.	
8.	
Military	Scenario 4
9.	
10.	
Military	Scenario 5
11.	
12.	
13.	
14.	
15.	
Total A	nswers Correct

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.

### **Retest Answer Sheet**

Name		

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

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

Basic	Course Test	Basi	c Course To	est
Basic S	Scenario 1	Basic	Scenario 8	
1.		20.		
2.		21.		
Basic S	Scenario 2	22.		
3.		23.		
4.		24.		
Basic S	Scenario 3	Basic	Scenario 9	
5.		25.		
6.		26.		
Basic S	Scenario 4	27.		
7.		28.		
8.		29.		
Basic S	Scenario 5	30.		
9.		Total	Answers Corr	ect:
10.			0	
Basic S	Scenario 6		Questions:	30
11.		Pass	ing Score:	24 of 30
12.				
13.				
Basic S	Scenario 7			
14.				
15.				
16.				
17.				

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

#### **Privacy Act Notice**

18. 19.

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.

### Retest 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.

Foreign Student Residency

Intern	ational Course Test
Interna	tional Scenario 1
1.	
2.	
Interna	tional Scenario 2
3.	
4.	
5.	
6.	
Interna	tional Scenario 3
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total A	Answers Correct:
Total (	Questions: 15
Passi	ng Score: 12 of 15

Circul	ar 230 Tes	st
Circula	r 230 Scenar	rio 1
1.		
<u>2.</u> 3.		
3.		
Circula	r 230 Scenar	rio2
4.		
5.		
6.		
Circula	r 230 Scenar	rio 3
7.		
8.		
9.		
10.		
Circula	r 230 Scenar	rio 4
11.		
12.		
13.		
14.		
15.		
Total A	Answers Cor	rect:
Total (	Questions:	15
Passi	ng Score:	12 of 15

#### Status, Form 8843, and Status, Form 8843, and Filing Status Test Filing Status Test 28. 2. 29. 3. Foreign Student Scenario 3 4. 5. 31. 6. 32. 7. 33. 8. Foreign Student Scenario 4 9. 34. 10. 35. 11. 36. 12. 37. 13. Foreign Student Refunds, Deduc-Foreign Student Scenario 1 tions, and the Best Form to Use 38. 15. 39. 16. 40. 17. 41. Foreign Student Taxability of 42. Income, ITINs, and Credits 18. 43. 19. 44. 45. 20. 46. 21. 47. 22. 48. 23. 49. 50. Foreign Student Scenario 2 **Total Answers Correct:** 25. 26. **Total Questions:** 50 27.

**Passing Score:** 

40 of 50

Foreign Student Residency

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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

## **Volunteer Standards of Conduct Agreement**

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.

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

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

RELEAS

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Email address			Daytime to	alenhone		Spone	oring partner r	ame/site	name	
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Volunteer Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review		Site ordinator	Basic	Advanced	Military	Internationa		to Ricc	Foreign Students
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•	Jpdate Test Only for 0	Circula	r 230 Profe	essionals	(C230)					
Note: Advanced certification o Publication 5362, Fact Sh Professional designation (Attorney, CPA, or Enrolled	eet: Continuing Education	n Credits		E Partners	and Volunteer Bar, lice		al requirements.	Effective	or	Expiration date (if provided)
Coordinator, Sponsoring government-issued photo I							verified the requ	ired certif	ication	level(s) and
Approving Official's na (coordinator, sponsoring pa				nature <i>(el</i>	ectronic)	OR S	ignature (type/	(print)		Date
Parent/Guardian: By signi	ing this form, I declare th	hat I giv	e permissio	n for my ch	nild to voluntee	er in the VITA	/TCE program.			
Parent/Guardian name	e (printed)		Sigi	nature (el	ectronic)	or S	ignature (type/	(print)		Date
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Instructions: Complete th without a PTIN for Enrolle governing board requireme completed form to the SPE Credits for VITA/TCE Partr instructions.  First and last name on F	d Agents or Non-creder ents for obtaining CE Cre EC territory office or relaters ners and Volunteers or F	(to b) aid certif ntialed p edits. Ti tionship	fied volunted reparers. C the coordination manager for tion 5683, Vi	ed by the cer is requered by the cer is requered by the certain part of the certain pa	coordinator o sting Continuinallys, or CFPs soring partner rocessing. Re andbook for F	r partner) ng Education do not require er, or instruct fer to Publicat artners and S	(CE) credits. CE e a PTIN; however tor must sign a ion 5362, Fact stitle Coordinators	ver, they r nd date t Sheet: Co s, for addi	must ch this for ntinuing tional re	eck with their <b>m</b> and send the g Education equirements an
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## **Intake / Interview and Quality Review Test Questions**

#### **Directions**

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

- **1.** All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C 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.

- 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
- 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

	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 <b>not</b> 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

6. The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer to

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:

Peer Review, and Self Review.

a. Trueb. False

a. Yesb. No

<b>13</b> .	Volunteers must ensure that taxpayer privacy is protected when sharing personally
	identifiable information (PII). During conversations with taxpayers in close proximity,
	should <b>not</b> 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
- 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

#### **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

#### **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.



(October 2022)		Int	ake/I	tervie	& ⊗ ⊗	Quality	nterview & Quality Review	>	Sheet			OMB Number 1545-1964	1964 1964
<ul> <li>You will need:</li> <li>Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>Social security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>	Forms W-2 TIN letters driver's lic	, 1099, 1098 for all persense) for yc	8, 1095. ons on yo ou and yo	our tax re ur spous	eturn. se.	Please     You are comple     If you be	complet e respon ete and a nave que	e pages 1- sible for tl ccurate in stions, ple	Please complete pages 1-4 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	rm. ion on you e IRS-certi	ır return. fied volur	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	/ide rer.
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Part I - Your Personal Information (If you are filing a	<b>ition</b> (If you		oint return	, enter y	our name	s in the sa	ame orde	r as last ye	joint return, enter your names in the same order as last year's return)				
1. Your first name JEFF		M.	Last name PICKENS	ame ENS				Be. YC	Best contact number YOUR PHONE NUMBER	umber NUMBER	Are you	a U.S.	citizen? □ No
2. Your spouse's first name CLAIRE		M.I.	Last name PICKENS	ame ENS				Per YC	Best contact number YOUR PHONE NUMBER	umber NUMBER	Is your x	Is your spouse a U.S. citizen?	J.S. citizen? No
3. Mailing address			_			Apt # C	City	<u> </u>			State		ZIP code
irth	5. Your job title	title		9. L	ast year,	6. Last year, were you:				a. Full	a. Full-time student		Yes x No
7/15/1954	RETIRED			b. J	otally an	Totally and permanently disabled	ently disa		Yes x No		c. Legally blind	¥ □	Yes x No
7. Your spouse's Date of Birth	8. Your sp	8. Your spouse's job tit	<u>e</u>	9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Full	a. Full-time student		Yes x No
01/30/1959	CLERK			b. T	otally an	Totally and permanently disabled	ently disa				c. Legally blind	□ Yes	ss No
10. Can anyone claim you or your spouse as a dependent?	ur spouse a	is a depende	ent?						Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	ependents	been a victir	n of tax rel	lated ider	ntity theft	or been is	ssued an	Identity Pro	otection PIN	ن		¥  □	Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	ptional) (thi	s email addr	ess will no	t be used	d for cont	tacts from	the Interr	nal Revenu	e Service)				
Part II - Marital Status and Household Information	Househol	d Informat											
1. As of December 31, 2022, what		Never Married		is includ	es regist	ered dome	stic partr	nerships, ci	vil unions, o	r other forr	nal relatio	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r state law)
was your marital status?	×	Married		If Yes, □	id you ge	a. If Yes, Did you get married in 2022?	in 2022?					□ Yes	ss ×
			ا نه	Did you	live with	your spous	se during	any part o	<ul> <li>Did you live with your spouse during any part of the last six months of 2022?</li> </ul>	months of	2022?	x Yes	Ss Do
		Divorced		ate of fina	Date of final decree					ı			
		ера	rated	ate of sep	oarate ma	Date of separate maintenance decree	decree			1			
	<i>&gt;</i>	Widowed	¥	ear of spo	Year of spouse's death	ath				1			
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than your spouse)</li></ul>	ı last year (	other than yo	our spouse	(e)				If ad	ditional spac	se is neede	d check h	If additional space is needed check here $\square$ and list on page $3$	st on page
<ul> <li>anyone you supported but did not live with you last</li> </ul>	lid not live v	ith you last	year						To be cor	mpleted by	y a Certifi	completed by a Certified Volunteer Preparer	er Prepare
Name (first, last) Do not enter your name or spouse's name below (r	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent,	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own	Did this person have less than \$4,400 of income? (yes,no,n/a)		Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	(c)	(b)	(e)	(f)	(g)	(h)	(i)	(yes/lio)	support? (yes,no,n/a)		(yes/IIOIII/a)	(yes/no)
SHELBY PICKENS	9/3/2003	DAUGH	12	YES	YES	S	YES	NO	ON	NO	YES	YES	YES
Ottolog Number 50101E											ľ		

-	_	Ī	
Yes	No Un	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
_			2. (A) Tip Income?
×			3. (B) Scholarships? (Forms W-2, 1098-T)
_			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
_	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
_	×		6. (B) Alimony income or separate maintenance payments?
	×		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?
	X		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
$\vdash$	×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?
	×		2. Contributions or repayments to a retirement account?
			or yourself, spouse or dependents? (Form 1098
	×		4. Any of the following? $\Box$ (A) Medical & Dental (including insurance premiums) $\Box$ (A) Mortgage Interest (Form 1098)
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
_	×		5. (B) Child or dependent care expenses such as daycare?
	×		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	×		7. (A) Expenses related to self-employment income or any other income you received?
	×		8. (B) Student Ioan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
t	×		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]

	;								Page
Additional Information and Questions Related to the Preparation of Your Return	ns Related to the Prepara	ation of Your Reti	ııı		- 1				
1. Would you like to receive written communications from the IRS in a language other than English?   Tes	mmunications from the IRS	S in a language oth	าer than En	glish? 🗌 Y		f yes, whic	▼ No If yes, which language?	~	
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	d (If you check a box, your	r tax or refund will	not change	<u> </u>					
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	filing jointly, want \$3 to go	to this fund	x You	□ Spouse	<i>a</i> :				
3. If you are due a refund, would you like:	ke: a. Direct deposit		b. To purch □ Yes	nase U.S. Sa ⊠ No	b. To purchase U.S. Savings Bonds ☐ Yes	c. To split	your refund ≍ No	l between	c. To split your refund between different accounts  ☐ Yes ※ No
4. If you have a balance due, would you like to make a payment directly from your bank account?	u like to make a payment	directly from your I	bank accou	nt? 🗆 Ye	» N	]	]		
5. Did you live in an area that was declared a Federal disaster area?	lared a Federal disaster ar	rea? 🗌 Yes	N ×	If yes, where?	e?				
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	ly, receive a letter from the	RS?	□ Yes	N ×					
7. Would you like information on how to vote and/or how to register to vote?	o vote and/or how to regist		□ Yes	N ×					
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	rate by receiving grant m to support continued re	noney or other fec ceipt of financial	deral finan funding. Y	cial assista our answel	nce. The data · will be used	from the f only for st	ollowing qu atistical pu	rposes. 1	may be used These questic
8. Would you say you can carry on a conversation in English, both understanding & speaking? 🗵 Very well 🗌 Well 📋 Not well 📋 Not at all 📋 Prefer not to answer	onversation in English, bot	th understanding &	speaking?	x Very w		□ Not well	□ Not at a	all 🗆 Pr	efer not to ans
9. Would you say you can read a newspaper or book in English?	spaper or book in English?	× Very well	y well	□ Well	□ Not well	□ Not at all	i all	☐ Prefer	☐ Prefer not to answer
10. Do you or any member of your household have a disability?	isehold have a disability?	□ Yes	×	N <sub>o</sub>	☐ Prefer not to answer	o answer			
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	from the U.S. Armed Force	es?   Yes	×	N <sub>o</sub>	☐ Prefer not to answer	o answer			
12. Your race?									
American Indian or Alaska Native	☐ Asian ☐ Black or	Black or African American		e Hawaiian	□ Native Hawaiian or other Pacific Islander	sislander	☐ White	× Pre	Prefer not to answer
13. Your spouse's race?									
American Indian or Alaska Native	☐ Asian ☐ Black or	Black or African American		e Hawaiian	□ Native Hawaiian or other Pacific Islander	sIslander	☐ White	× Pre	Prefer not to answer
□ No spouse									
14. Your ethnicity?	☐ Hispanic or Latino	□ Not Hispanic or Latino	or Latino	x Prefer	Prefer not to answer				
15. Your spouse's ethnicity?	☐ Hispanic or Latino	☐ Not Hispanic or Latino	or Latino	x Prefer	Prefer not to answer		□ No spouse		
Additional comments									
	Pri	Privacy Act and Paperwork Reduction Act Notice	rwork Redu	ction Act No	tice				
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting 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 requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study of \$1564. 1864. 1865, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:TT:SP, 1111 Constitution Ave. NW, Washington, DC 20224	ask for information we tell you ou voluntary, required to obtain a be in the IRS volunteer income tax p stivities. The information may also S may not be able to use your as for this study is 1545-1964. Also ix Products Coordinating Commit	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 lin 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 the tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at any also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 44. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	ne information regal right to the programs. I effective contre- ams. The Pap. nents regardin. T:SP, 1111 Cc.	why we are a ask for inform the information list, send correst perwork Reducing the time estiranstitution Ave.	sking for it, and ho ation is 5 U.S.C. 3 you provide may pondence and rec ion Act requires th nates associated v NWV, Washington,	w it will be uson. We are as the furnished toggize voluntiat the IRS district with this study DC 20224	ed. We must all king for this infu to others who ceers. Your resplay an OMB cor suggestion or suggestion.	so tell you vormation to coordinate ac ponse is voll control numb on making t	what could happee assist us in conte assists us in conte autary. However, per on all public his process simpl
Catalog Number 52121E		^^	www.irs.gov					Form <b>136</b>	Form <b>13614-C</b> (Rev. 10-2022)

	12	social security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use		www.ir	s.gov/efile
Employer identification number					ges, tips, other compensati	_	2 Federal income t	ax withheld
25-7XXXXXX					\$45,0	00.00		\$3,000.0
Employer's name, address, ar	nd ZIP code			<b>3</b> Soc	cial security wages \$45,00	00.00	4 Social security to	ax withheld \$2,790.
CAVE STREET MARKET				5 Me	dicare wages and tips		6 Medicare tax wit	hheld
200 ROCK ROAD					\$45,0	00.00		\$652.
YOUR CITY, YOUR STATE,	ZIP			<b>7</b> Soc	cial security tips		8 Allocated tips	
Control number				9		-	10 Dependent care	benefits
Employee's first name and init	tial Last nam	ie	Suff.	<b>11</b> Nor	nqualified plans		12a See instructions	for box 12 \$2,300.0
CLAIRE PICKENS				13 Statu	utory Retirement Third- loyee plan sick pa	party -	12b	Ψ2,000.0
5 PEBBLE LANE					X Sick pa	iy (		
YOUR CITY, YOUR STATE,	ZIP			<b>14</b> Oth	er		12c	
						3	12d	
Employee's address and ZIP c			14 <b>7</b> 01 1 1		101 1 11	1 10		Lee 1
State Employer's state ID nur		State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, 6	etc. 19	Local income tax	20 Locality nan
13	25-7XXXXXX	\$45,000.00						+

		CORRE	CTE	D (if checked	d)	_		
PAYER'S name, street address, country, ZIP or foreign postal country.	,		<b>1</b> Gr	oss distributior		OMB No. 1545-0		Distributions From ensions, Annuities, Retirement or
BRADFORD INC. 2605 STATE STREET			\$ 2a ⊺	axable amount	16,000	2022	Pr	ofit-Sharing Plans, IRAs, Insurance
YOUR CITY, YOUR STATE, ZIF	,		\$	\$	16,000	Form <b>1099-</b> l	R	Contracts, etc.
			1	axable amount ot determined		Total distribution		Copy B Report this
PAYER'S TIN	RECIPIENT'S TIN	I		apital gain (inclu ox 2a)	uded in	4 Federal incom withheld	ne tax	income on your federal tax return. If this
40-100XXXX	127-00-	XXXX	\$			\$	\$4,000	form shows
RECIPIENT'S name  JEFF PICKENS			De co	nployee contributesignated Roth Intributions or Surance premiur		6 Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. no	<b>).</b> )			stribution ode(s)	IRA/ SEP/	8 Other		your return.
5 PEBBLE LANE				7	SIMPLE	\$	%	This information is being furnished to
City or town, state or province, cou	untry, and ZIP or for	eign postal code	ı	our percentage listribution	of total %			the IRS.
10 Amount allocable to IRR within 5 years	1 1st year of desig. Roth contrib.	12 FATCA filing requirement	<b>14</b> S	State tax withheld	d	15 State/Payer	's state no.	16 State distribution \$
\$			\$					\$
Account number (see instructions)		13 Date of payment	17 ∟ \$	ocal tax withhel	d	18 Name of loc	cality	19 Local distribution \$
			\$					\$
Form <b>1099-R</b>	www.i	rs.gov/Form1099R	l			Department of	the Treasury -	Internal Revenue Service

FORM SSA	N-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT
	OUR SOCIAL SECURITY BEN		OWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	JEFF PICKENS	Box 2. Be	neficiary'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 AN	MOUNT IN BOX 3	I	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct of	deposit: \$12,000.00		
		Box 6. Vo	luntary Federal Income Tax Withholding
			\$1,200.00
		Box 7. Ad	dress
			BLE LANE CITY, YOUR STATE, ZIP
		TOOK	off i, fook of ATE, Zii
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)
Draft as of June 21,	2022 - Subject to Ch	ange	
orm <b>SSA-1099-SM</b> (6/2020)	DO NOT R	ETURN 1	THIS FORM TO SSA OR IRS

		☐ CORREC	CTE	D (if	check	ed)				
PAYER'S name, street address, city of or foreign postal code, and telephone		nce, country, ZIP		Total	ordinary o	lividends		IB No. 1545-0110 m <b>1099-DIV</b>		<b>.</b>
BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP			\$ 1b	Qualif	ied divide	<b>\$2,200.00</b> ends		ev. January 2022)		Dividends and Distributions
TOUR GITT, TOUR STATE, ZIF			\$			\$2,200.00	Fo	or calendar year 20 <b>22</b>		
			2a \$	Total	capital ga	in distr.	2b \$	Unrecap. Sec. 12	50 gain	Copy B For Recipient
PAYER'S TIN	RECIPIENT'S TIN		2c \$	Section	on 1202 g	ain	2d \$	Collectibles (28%	) gain	For Necipient
38-4XXXXXX	127-00-XXXX			Section	897 ordina	ary dividends	·	Section 897 capita	al gain	
RECIPIENT'S name  JEFF PICKENS			3	Nondi	vidend di	stributions	4 \$	Federal income tax	withheld	This is important tax information and is
Street address (including apt. no.)			5 \$	Section	n 199A d	ividends	6 \$	Investment exper	ses	being furnished to the IRS. If you are required to file a
5 PEBBLE LANE			7	Foreig	ın tax paid	d	8	Foreign country or U.S.	possession	1 '
City or town, state or province, count	ry, and ZIP or foreign	postal code	\$							imposed on you if this income is taxable
YOUR CITY, YOUR STATE, ZIP			9	Cash li	iquidation	distributions	10 \$	Noncash liquidation of	distributions	and the IRS determines that it has not been reported.
		11 FATCA filing requirement	12	Exemp	ot-interes	t dividends	13	Specified private bond interest divi		not been reported.
			\$	_			\$			
Account number (see instructions)			14	State	15 State	identification no.	16 \$	State tax withheld	l 	
							\$			
Form <b>1099-DIV</b> (Rev. 1-2022)	(keep for your	records)	٧	www.ir	s.gov/For	m1099DIV	D	epartment of the	Freasury -	Internal Revenue Service

		CTED			
FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or imber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574		
BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		\$ 9,500.00 2	2022		Tuition Statement
TOOK OITT, TOOK OTATE, Zii			Form <b>1098-T</b>		
FILER'S employer identification no.	STUDENT'S TIN	3			Сору В
89-7XXXXXX	129-00-XXXX				For Student
STUDENT'S name	•	4 Adjustments made for a	5 Scholarships or gra	nts	
SHELBY PICKENS		prior year	\$	7,500.00	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amou	unt	furnished to the IRS. This form
5 PEBBLE LANE		scholarships or grants for a prior year	in box 1 includes amounts for an		must be used to
City or town, state or province, count	ry, and ZIP or foreign postal code	lor a prior year	academic period		complete Form 8863 to claim education
YOUR CITY, YOUR STATE, ZIP		\$	beginning January- March 2023		credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb	/refund	tax preparer or use it to prepare the tax return.
	half-time student	student	\$		propare the tax returns
Form <b>1098-T</b> (k	eep for your records)	www.irs.gov/Form1098T	Department of the T	reasury -	Internal Revenue Service



# 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.

# **Baldwin University**

3700 Baldwin Avenue

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

Invoice #05

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.
	<ul><li>a. True</li><li>b. False</li></ul>
17.	What is the total amount of the Pickens's federal income tax withholding.
	<b>a.</b> \$4,630
	<b>b.</b> \$7,000
	<b>c.</b> \$8,200
	<b>d.</b> \$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.

#### **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 <b>13614-C</b> (October 2022)		Int	De D	Department of the Publisher of the Publi	ي کو کا	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue (	<b> </b>	Sheet			OMB Number 1545-1964	umber 1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax retu  • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2. ITIN letters	1099, 1098 for all personse) for yo	, 1095. ກາຣ on yo u and you	95. on your tax return. nd your spouse.	turn. e.	<ul><li>Please</li><li>You are comple</li><li>If you h</li></ul>	compler responte and a	te pages 1 Isible for t Iccurate in	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	orm. tion on yo	ur return. iified volur	Please pro	vide rer.
, , , , , , , , , , , , , , , , , , ,	Voluntee	rs are traine To repo	ed to prov	ride high sal beha	quality vior to t	service a	nd upho nail us a	re trained to provide high quality service and uphold the highest ethic. To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at wi.voltax@irs.gov	l standard	·s		
Part I – Your Personal Intormation (It you are filing a joint	nation (If you	are tiling a j		, enter ya	our name	s in the se	ime orde	er as last ye	return, enter your names in the same order as last year's return)			- 1	
1. Your first name MORGAN		M.	Last name CALHOUN	ame OUN				Be Y(	Best contact number YOUR PHONE NUMBER	umber 3 NUMBER		a U.S.	citizen? □ No
2. Your spouse's first name		M	Last name	ame				Be	Best contact number	umber	ls your	sbonse	a U.S. citizen? □ No
3. Mailing address		_				Apt# C	City YOUR CITY	ļ LA			State	Z	ZIP code
4. Your Date of Birth	5. Your job title	title		6. L	ast year,	6. Last year, were you:				a. Fu	a. Full-time student		Yes x No
08/23/1976	RETIRED			b. T	otally an	b. Totally and permanently disabled	intly disa		Yes x	No c. Leç	Legally blind	<u>&gt;</u>	Yes x No
7. Your spouse's Date of Birth		8. Your spouse's job title	a)	9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Fu	a. Full-time student		Yes 🗆 No
				р. Т	otally an	Totally and permanently disabled	ently disa		Yes	Ċ	Legally blind	<i>&gt;</i> □	Yes 🗆 No
10. Can anyone claim you or your spouse as a dependent?	our spouse a	s a depende							Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of	dependents t	een a victin		ated ider	utity theft	or been is	sued an	Identity Pr	tax related identity theft or been issued an Identity Protection PIN?	اخ			Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	optional) (this	email addre	ess will no	t be used	for cont	acts from	the Interi	nal Revenu	le Service)				
Part II - Marital Status and Household Information	Honsehold	Informati	ou										
1. As of December 31, 2022, what	×	Never Married		is includ	es regist	ered dome	stic parti	nerships, c	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	or other for	mal relation	abnu sdide	r state law)
was your marital status?	Σ	Married		lf Yes, D	id you ge	a. If Yes, Did you get married in 2022?	in 2022?					<i>&gt;</i> □	
	[	-	ا ک	Did you	ive with	your spous	se during	ı any part c	<ul><li>b. Did you live with your spouse during any part of the last six months of 2022?</li></ul>	k months o	f 2022?	<b>≻</b>	Yes 🗆 No
		Divorced		Date of final decree	al decree								
	<u> </u>	Legally Separated		ate of sep	arate ma	Date of separate maintenance decree	decree			I			
	<b>&gt;</b>	Widowed	Ye	Year of spouse's death	use's de	ath							
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than your s</li></ul>	ou last year (c	ther than yo	ur spouse)	<u>~</u>				lf ad	If additional space is needed check here	ce is need	ed check h		$\Box$ and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live w	ith you last )	/ear						To be co	mpleted k	y a Certifi	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent,	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)			Did this person have less than \$4,400 of income? (yes,no,n/a)		Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	(c)	(p)	(e)	Œ	(a)	(h)	Ξ	(yes/iio)	(yes,no,n/a)		(yes/no/n/a)	(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	ON	ON	YES	YES	YES
Catalog Number 52121E					W	www.irs.gov					For	ո 13614-(	Form <b>13614-C</b> (Rev. 10-2022)

∎♥ ¬	Check appropriate box for each question in each section           Ves         No         Unsure         Part III – Income – Last Year, Di             X           1. (B) Wages or Salary? (Form W-2)             X           2. (A) Tip Income?             X           3. (B) Scholarships? (Forms W-2)             X           3. (B) Scholarships? (Forms W-2)             X           3. (B) Refund of state/local income?             X           4. (B) Interest/Dividends from: cp.             X           7. (A) Self-Employment income?             X           10. (B) Disability income? (such an exert)             X           1. (A) Retirement income? (such an exert)             X           1. (A) Retirement income? (such an exert)             X           1. (B) Disability income? (gambling)             Yes           1. (B) Alimony or separate maint             X           1. (B) Alimony or separate maint

Additional Information and Questions Related to the Preparation of Your Return	ns 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	mmunications from the IRS in a	language other than	n English?			anguage?	
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	id (If you check a box, your tax	or refund will not cha	ange)			1	
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	filing jointly, want \$3 to go to th		n 🗌 Spouse	ıse			
3. If you are due a refund, would you like:	ike: a. Direct deposit	b. To t □ Ye	purchase U.S. s	<ul><li>b. To purchase U.S. Savings Bonds</li><li>☐ Yes</li></ul>		our refund be	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?	ou like to make a payment direct	tly from your bank a	ccount?	Yes x No			
5. Did you live in an area that was declared a Federal disaster area? $\ \square$ Yes	lared a Federal disaster area?	☐ Yes × No	If yes, where?	here?			
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	ly, receive a letter from the IRS		s No				
7. Would you like information on how to vote and/or how to register to vote?	to vote and/or how to register to	vote?	s 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.	rate by receiving grant mone) r to support continued receipt	y or other federal fi t of financial fundir	inancial assis 1g. Your ansv	stance. The data ver will be used	a from the foll only for stati	owing ques stical purp	stions may be use oses. These ques
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	conversation in English, both un	derstanding & speak	king? 🗴 Ver	y well	□ Not well	☐ Not at all	□ Prefer not to a
9. Would you say you can read a newspaper or book in English?	spaper or book in English?	x Very well	□ Well	□ Not well	□ Not at all		☐ Prefer not to answer
10. Do you or any member of your household have a disability?	usehold have a disability?	x Yes	% □	☐ Prefer not to answer	to answer		
11. Are you or your spouse a Veteran from the U.S. Armed	from the U.S. Armed Forces?	□ Yes	N N	☐ Prefer not to answer	to answer		
12. Your race?			:	:			
☐ American Indian or Alaska Native	☐ Asian ☐ Black or African American		Native Hawaii:	☐ Native Hawaiian or other Pacific Islander		White	x Prefer not to answer
13. Your spouse's race?							
☐ American Indian or Alaska Native	☐ Asian ☐ Black or African American		Native Hawaii	□ Native Hawaiian or other Pacific Islander		☐ White	□ Prefer not to answer
x No spouse							
14. Your ethnicity?	<ul><li>☐ Hispanic or Latino</li><li>☐</li></ul>	☐ Not Hispanic or Latino	×	x Prefer not to answer	_		
15. Your spouse's ethnicity?	<ul><li>☐ Hispanic or Latino</li><li>☐</li></ul>	□ Not Hispanic or Latino		Prefer not to answer		x No spouse	
Additional comments							
	Privacy	Privacy Act and Paperwork Reduction Act Notice	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 RS 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 uses 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	ask for information we tell you our legal voluntary, required to obtain a benefit, t in the RS volunteer income tax preparativities. The information may also be us. Si may not be able to use your assistan for this study is 1545-1964. Also, if you xe Products Coordinating Committee, Si	right to ask for the inform or mandatory. Our legal ri ation and outreach progre sed to establish effective ice in these programs. Th J have any comments reg E:W:CAR:MP:T:T:SP, 11	nation, why we ar ight to ask for informal controls, send co ie Paperwork Rec jarding the time e	e asking for it, and hr ormation is 5 U.S.C. 3 tion you provide may trespondence and re fuction Act requires th istimates associated ve. NW, Washington	ow it will be used. 301. We are askin, be furnished to of cognize volunteer hat the IRS displa; with this study or it, DC 20224	We must also g for this inform thers who coor. s. Your respon y an OMB cont suggestion on a	tell you what could happ nation to assist us in cordinate activities and star se is voluntary. Howeve to number on all publicimaking this process simmaking this process simmaking the process simmaking simmaking simmaking simmaking simmaking simmaking simmaking sim
Catalog Number 52121E		www.irs.gov	λ.			Foi	Form <b>13614-C</b> (Rev. 10-2022)

		CORRE	<u>CT</u>	ED (if checked	d)	_		
PAYER'S name, street address, country, ZIP or foreign postal co			1	Gross distribution	n	OMB No. 1545-0		Distributions From ensions, Annuities,
WINSTON CORPORATION 1800 SPRING STREET			\$ 2a	\$42, Taxable amount	<b>000.00</b> t	2022	Pr	Retirement or ofit-Sharing Plans, IRAs, Insurance
YOUR CITY, YOUR STATE, Z	Р		\$	. ,	00.00	Politi 1000-	R	Contracts, etc.
			2k	not determined	t $\Box$	Total distribution		Copy B Report this
PAYER'S TIN	RECIPIENT'S TIN	1	3	Capital gain (inclubox 2a)	uded in	4 Federal incom withheld	ne tax	income on your federal tax
56-7XXXXXX	131-00	-XXXX	\$			\$	\$1,000.00	return. If this form shows
RECIPIENT'S name  MORGAN CALHOUN				Employee contributions or insurance premiur		6 Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach
Street address (including apt. no	, )		\$	Distribution	IRA/	\$ 8 Other		this copy to your return.
320 MAIN STREET	,			code(s)	SEP/ SIMPLE		%	This information is
City or town, state or province, cou	untry, and ZIP or fore	eign postal code	98	Your percentage distribution	of total %	9b Total employee		being furnished to the IRS.
	1 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 \$	State tax withhele	d	15 State/Payer	's state no.	16 State distribution \$
\$			\$					\$
Account number (see instructions)		13 Date of payment	17 \$	Local tax withhel	d	18 Name of loc	ality	19 Local distribution \$
			\$					\$
Form <b>1099-R</b>	www.ii	s.gov/Form1099F	?			Department of	the Treasury -	Internal Revenue Service

Morgan Calhoun 320 Main Street YOUR CITY, STATE, ZIP	1234
PAY TO THE ORDER OF	$\neg$
DOLLARS	_
Adelphia Bank and Trust Anytown, State 00000	
For :111000025 : 123456789 1234	

# **Basic Scenario 8: Test Questions**

- 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 <b>13614-C</b> (October 2022)		lnt.	ake/In	partment of tervie	ithe Treasu	Department of the Treasury - Internal Revenue Service Interview & Quality Reviev	Revenue y Rev	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	heet			OMB Number 1545-1964	lumber 1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.	Forms W-2, ITIN letters f	1099, 1098 or all personse) for yo	, 1095. ons on yo u and you	ur tax re	turn. e.	Please     You are comple     If you be	comple e respor e and a	te pages 1 nsible for t accurate ir	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	orm. tion on yo	ur return. tified volui	Please pro	vide ırer.
	Volunteer	Volunteers are trained to To report un	ed to prov	ide high al beha	quality vior to th	service a	nd upho nail us a	re trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	provide high quality service and uphold the highest ethical standards ethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	l standard	<u>.</u>		
Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	ation (If you	are filing a jo	oint return	enter yc	ur name	s in the sa	ame orde	er as last ye	ear's return)				
1. Your first name MONICA		M.I.	Last name MONTGO	Last name MONTGOMERY	Y			Be Y(	Best contact number YOUR PHONE NUMBER	umber E NUMBER		ı a U.S.	citizen? No
2. Your spouse's first name		M.	Last name	ame				Be	Best contact number YOUR PHONE NUMBER	umber E NUMBER		spouse	a U.S. citizen? □ No
3. Mailing address 178 PACKER DRIVE		_	_			Apt# C	City YOUR CITY				State YS	Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	title		6. L¢	ast year,	Last year, were you:				a. Fu	a. Full-time student		Yes x No
02/14/1991	ADMINIST	ADMINISTRATIVE ASSISTANT	SISTANT	b. To	otally and	Totally and permanently disabled	ently disa	abled	Yes x No		c. Legally blind		Yes x No
7. Your spouse's Date of Birth	8. Your spouse's job title	use's job titl	Φ	9. L	ast year,	9. Last year, was your spouse:	spouse:	70			a. Full-time student		Yes   No
10 Can anyone claim voll or voll spoilse as a dependent?	Se estions rife	a denende	nt?	2	otally all	d palliali	cilliy disc		X 2		C. Legally billid	<b>-</b>	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents b	een a victim	of tax reli	ated iden	tity theft	or been is	sued an	Identity Pr	otection PIN		5	\ 	Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	optional) (this	email addre	ss will no	pe nsed	for cont	acts from	the Inter-	nal Revent	le Service)				
Part II - Marital Status and Household Information	Household	Informati	on										
1. As of December 31, 2022, what		Never Married		is include	es registe	ered dome	stic part	nerships, c	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	or other for	mal relation	nships unde	er state law)
was your marital status?	Ĕ	Married	a.	lf Yes, Di	id you ge	a. If Yes, Did you get married in 2022?	in 2022?	۷.				<b>≻</b>	Yes 🗆 No
	i 		<u>ن</u> ن	Did you l	ive with )	vour spou	se during	g any part c	b. Did you live with your spouse during any part of the last six months of 2022?	k months o	f 2022?	<b>≻</b> □	Yes 🗆 No
		Divorced		Date of final decree	decree					ı			
		Legally Separated		te of sep	arate ma	Date of separate maintenance decree	e decree			I			
	⊠	Widowed	Υe	Year of spouse's death	use's de	ath		0	02/02/2021	I			
<ul> <li>2. List the names below of:</li> <li>everyone who lived with you last year (other than your specified with you last year)</li> </ul>	u last year (o	ther than yo	ur spouse)					lf ad	Iditional spa	ce is need	ed check h	ere 🗌 and I	additional space is needed check here and list on page 3
the posted deposit of the second seco		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					2 10 1		00 and 01	najaidiii	y a cerum	allinov pa	To be completed by a certified Volunteel Prieparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no) (yes/no) (c) ()	Resident of US, Canada, or Mexico or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this  person a qualifying child/relative of any other person? (ves/no)	Did this person provide more than 50% of his/her own support?	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?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(p)	(c)	(b)	(e)	(f)	(g)	(h)	(i)	(22)	(yes,no,n/a)		(5,000,000)	(yes/no)
EMMA MONTGOMERY	01/21/2014	DAUGH	12	YES	YES	S	YES	ON	ON	ON	YES	YES	YES
Catalog Number 52121E					ww	www.irs.gov					For	m 13614-(	Form <b>13614-C</b> (Rev. 10-2022)

Check appropriate by   Ves   No   Unsure   Check appropriate by   Ves   No   Unsure   Check appropriate by   Ves   No   Unsure   Check appropriate by   Check	Page 2	Check appropriate box for each question in each section	Unsure Part III - Income - Last Year, Did You (or Your Spouse) Receive	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	2. (A) Tip Income?	3. (B) Scholarships? (Forms W-2, 1098-T)		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.)	ire Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?	2. Contributions or repayments to a retirement account? $\Box$ IRA (A) $\Box$ Roth IRA (B) $\Box$ 401K (B) $\Box$ Other	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	☐ (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)	ire 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)	(A) Adopt a child?	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior 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]	.1E Form <b>13614-C</b> (Rev. 10-2022)
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1. Would you like to receive written communications from the IRS in a language other than English?    2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)  Check here if you, or your spouse if filing jointly, want \$3 to go to this fund    X You    B. To purchase U.S. Savin    X You    B. To purchase U.S. Savin    X No    4. If you have a balance due, would you like to make a payment directly from your bank account?    Yes    No    A. If you have a balance due, would you like to make a payment directly from your bank account?    Yes    No    C. Did you live in an area that was declared a Federal disaster area?    Yes    No    Yourld you like information on how to your bank to receive a letter from the IRS?    Yourld you like information on how to your bank to receive a letter from the IRS?    Yes    No    Yes    Yes    Yourld you like information on how to your bank to receive a letter from the IRS?    Yourld you like information on how to your bank to receive a letter from the IRS?    Yes    Yourld you like information on how to your bank to receive a letter from the IRS?    Yes    Yes    Yourld you like information on how to your bank to receive a letter from the IRS?    Yes    Yes	ions Related to the Preparation	reparation of Tour Return	[		doidur oort 1		
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6. Did you, or your spouse if filing joir 7. Would you like information on bow	u like: a. Direct deposit  ▼ Yes □ No you like to make a payment dire	our	<ul> <li>D. Io purchase U.S. Savings Bonds</li> <li>☐ Yes</li></ul>	ivings Bonds  x No	c. lo split × Yes	your retund i	c. Io split your refund between different accounts  ▼ Yes
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	<ol> <li>Did you, or your spouse if filing jointly, receive a letter from the IRS?</li> <li>Would you like information on how to vote and/or how to register to vote?</li> <li>Many free tax preparation sites operate by receiving grant money or ot</li> </ol>	RS?	s × No s × No nancial assistan		from the fo		stions may be used I
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The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we 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 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 of not on the programs. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T.:SP, 1111 Constitution Ave. NW, Washington, DC 20224	ve ask for information we tell you our le is voluntary, required to obtain a benef on in the IRS volunteer income tax prepractivities. The information may also be IRS may not be able to use your assist ber for this study is 1545-1964. Also, if Tax Products Coordinating Committee	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 aim 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 me tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at any also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 34. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, Committee, SE:W:CAR:MP:T.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224	nation, why we are as ght to ask for informa ims. The information controls, send correst e Paperwork Reductist arding the time estim 11 Constitution Ave. I	king for it, and hc tion is 5 U.S.C. 3 you provide may pondence and rec on Act requires thates associated volute.	bow it will be use 801. We are ask be furnished to cognize volunte hat the IRS disp with this study cook DC 20224	id. We must also king for this inforton others who cocusers. Your responsal an OMB coror suggestion or suggestion or	o tell you what could happen mation to assist us in contac ordinate activities and staffin, onse is voluntary. However, i mitrol number on all public n making this process simple
Catalog Number 52121E		www.irs.gov	>			Ш́	Form 13614-C (Rev. 10-2022)

a Employe	e's social security number	014511 454		Safe, accurate,		e IRS website at s.gov/efile
h Frankrish stiff ation south as (FIN)	141-00-XXXX	OMB No. 154	3-0006			
<b>b</b> Employer identification number (EIN)			1 Wag	ges, tips, other compensation	•	
38-5XXXXXX			•	\$42,000.0		\$2,604.00
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MONICA MONTGOMERY			13 Statu	itory Retirement Third-party oyee plan sick pay	/ 12b	
178 PACKER DRIVE YOUR CITY, YOUR STATE, ZIP	empi	X SICK pay	9			
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5 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	. 19 Local income tax	20 Locality name
YS 38-5XXXXXX	\$42,000.00		\$900.00			
orm <b>W-2</b> Wage and Tax Sta	atement	202	25	Department	of the Treasury-Internal	Revenue Service
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PAYER'S name, street address, city or town, province or state, country,	1 Reportable winnings	2 Date won	OMB No. 1545-0238
and ZIP or foreign postal code		3/16/2022	Form W-2G
MOUNTAINTOP CASINO	\$ \$10,000.00	********	Certain
777 CREST ROAD	3 Type of wager Slots	4 Federal income tax withheld \$ \$2,400.00	Gambing
YOUR CITY, YOUR STATE, ZIP	5 Transaction	5 \$2,400.00	Winnings
	J Hansaction	<b>o</b> nace	(Rev. January 2021)
	7 Winnings from identical wagers	8 Cashier	For calendar year 20 22
PAYER'S federal identification number PAYER'S telephone number	<b>-</b> \$	ТМ	
	9 Winner's taxpayer identification no.	10 Window	
38-6XXXXXX	141-00-XXXX		This information is being furnished
WINNER'S name	11 First identification	12 Second identification	to the Internal Revenue Service.
MONICA MONTGOMERY	YS987654	YS 31600XXX	Revenue Service.
Street address (including apt. no.)	13 State/Payer's state identification no.	14 State winnings	
178 PACKER DRIVE		\$	Сору В
City or town, province or state, country, and ZIP or foreign postal code	15 State income tax withheld	16 Local winnings	Report this income on your federal tax
YOUR CITY, YOUR STATE, ZIP			return. If this form
	\$	\$	shows federal income tax
	17 Local income tax withheld	18 Name of locality	withheld in box 4,
	\$		to your return.
Under penalties of perjury, I declare that, to the best of my knowledge correctly identify me as the recipient of this payment and any payments for			
Signature ▶		Date ▶	

	00 =							
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PAYER'S name, street address country, ZIP or foreign postal country		or province,	_	Gross distribution		OMB No. 1545-01	P	Distributions From ensions, Annuities, Retirement or
HOUSTON STATE BANK 1200 MAIDEN LANE YOUR CITY, YOUR STATI	E, ZIP		2a	Taxable amount	t 6,000.00	20 <b>22</b>		ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
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38-2XXXXXX  RECIPIENT'S name	141-00	-xxxx	\$	Employee contrib	utions/	\$ 6 Net unrealized	\$1,200.00	return. If this form shows federal income
MONICA MONTGOMERY			\$	Employee contributions or insurance premiur		appreciation i employer's se	n	tax withheld in box 4, attach this copy to
Street address (including apt. r	no.)		7	Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		your return.
City or town, state or province, co	ountry, and ZIP or for	eign postal code	98	1 Your percentage distribution	✓	\$ 9b Total employee \$	% contributions	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 withhel		15 State/Payer'	s state no.	16 State distribution
\$ Account number (see instructions	)	13 Date of payment	\$ 17 \$	Local tax withhel	d	18 Name of loc	•	19 Local distribution
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MAGGIE MAE 854 LINCOLN RD			2022		Loan Interest Statement
YOUR CITY, YOUR STATE, ZIP			Form <b>1098-E</b>		
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received	d by lender		
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BORROWER'S name					For Recipient
MONICA MONTGOMERY					For Privacy Act and Paperwork
Street address (including apt. no.)  178 PACKER DRIVE					Reduction Act Notice, see the <b>2022</b>
City or town, state or province, countr YOUR CITY, YOUR STATE, ZIP	ry, and ZIP or foreign postal code				General Instructions for Certain Information
Account number (see instructions)		2 Check if box 1 does not incluand/or capitalized interest, and before September 1, 2004		. 🗆	Returns.
Form <b>1098-E</b>	www.irs.gov/Form1098E		Department of the T	reasury -	Internal Revenue Service

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 2	2022 Childcare	\$3,000

Thank you for your business!

Monica Montgomery 178 Packer Dr		1234
YOUR CITY, STATE, ZIP	20	
PAY TO THE ORDER OF	\$	
	DOLLARS	
Adelphia Bank and Trust Anytown, State 00000		
For		
:111000025 : 123456789	1234	

# **Basic Scenario 9: Test Questions**

	5. 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.						
	<b>a.</b> 0%						
	<b>b.</b> 5%						
	<b>c.</b> 10%						
	<b>d.</b> 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 <b>not</b> possible.						
	b. Monica does <b>not</b> 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?						



# **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.

the Earned Income Tax Credit is \$ \_\_\_\_\_.

# **Basic Scenario 2: Retest Questions**

qualifying child.

	a. True
	b. False
4.	The maximum amount of investment income that Lewis and Oneida can have to qualify for

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

# **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.

#### **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	unemployi	ment compe	ensation?
-----	-------------	---------	-----------	--------	-----------	------------	-----------

- **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

# **Directions**

Read the scenario information for Jeff and Claire Pickens beginning on page 35.

14.	Jeff and Claire's standard deduction is:
	<b>a.</b> \$22,200
	<b>b</b> . \$25,900
	<b>c.</b> \$27,300
	<b>d.</b> \$28,700
15.	What is Jeff and Claire's total qualified education expenses used to calculate the American Opportunity Credit?
	<b>a.</b> \$0
	<b>b.</b> \$2,120
	<b>c.</b> \$2,850
	<b>d.</b> \$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?
	<b>a.</b> \$0
	<b>b.</b> \$6,000
	<b>c.</b> \$10,200
	<b>d.</b> \$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.
						~~99	• • •	page co.

25.	Monica must report of her gambling winnings on her 2022 return.
	<b>a.</b> \$0
	<b>b.</b> \$5,000
	<b>c.</b> \$7,000
	<b>d.</b> \$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?
	<b>a.</b> \$0
	<b>b.</b> \$250
	<b>c.</b> \$300
	<b>d.</b> \$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

### **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:
  - o 8 visits to a physical therapist after her knee surgery \$400
  - o unreimbursed doctor bills for \$900
  - o prescription medicine \$200
  - o replacement of a crown \$1,500
  - o over the counter medication \$40
  - o 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?
	<b>a.</b> \$2,640
	<b>b.</b> \$3,000
	<b>c.</b> \$3,040
	<b>d.</b> \$3,280

### **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**

d. Neither Alice nor Linda

9. For	the purpose of determining dependency, Nancy could be the qualifying child of
	·
<b>a</b> . (	Only Alice
<b>b</b> . (	Only Linda
c. E	Either Alice or 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

### **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.



(October 2022)		Inta	Intake/In	/Interview	<sup>se</sup> න්	<b>Quality Review</b>	y Rev	>	Sheet			OMB Number 1545-1964	1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.	Forms W-2, ITIN letters for	1099, 1098, or all perso ose) for you	1095. ns on yo ı and you	ur tax re ır spous	turn.	Please     You are comple     If you h	complet e respon ete and a	e pages 1- sible for tl ccurate in stions, ple	Please complete pages 1-4 of this fo You are responsible for the informat complete and accurate information. If you have questions, please ask th	rm. ion on yo e IRS-cerl	ur return. tified volui	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.	vide ırer.
	Volunteers	s are traine To repo	d to prov rt unethio	ide high	quality vior to th	service al	nd uphol nail us a'	e trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at wi.voltax@irs.gov	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	standard	<u>.</u>		
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	iation (If you a	re filing a jo	int return	, enter yo	our name	s in the sa	ıme ordeı	as last ye	ar's return)		-		
1. Your first name ROBERT		M.I.	Last name	ame )LN				Be. YC	Best contact number YOUR PHONE NUMBER	umber NUMBER		Are you a U.S. citizen? ጃ Yes □ No	izen? ] No
2. Your spouse's first name EMILY		M.I.	Last name	ame OLN				Be	Best contact number	ımber	Is your	r spouse a l	Is your spouse a U.S. citizen? ▼ Yes □ No
3. Mailing address 135 DISCOVER AVENUE						Apt # C	City YOUR CITY	Į.			State YS	Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	tle		6. L	ast year,	6. Last year, were you:				a. Fu	a. Full-time student		
4/30/1963	TEACHER			b. T	otally and	b. Totally and permanently disabled	ently disal		Yes x No	Ċ	Legally blind	<b>&gt;</b>	Yes x No
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title	40	9. 4. J. F.	ast year,	9. Last year, was your spouse:	spouse:		20 X		a. Full-time student		Yes × No
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a depender	ıt?	<u>-</u>	Otally all	חשלו	aluy disa		×	_ ا ز	Unsure	<b>-</b>	<
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents be	en a victim	of tax rel	ated ider	itity theft	or been is	sued an	dentity Pro	stection PIN			<b>&gt;</b>	Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	optional) (this	email addre	ss will no	t be usec	for conta	acts from	the Intern	al Revenu	e Service)				
Part II - Marital Status and Household Information	Household	Informatic	n.										
1. As of December 31, 2022, what		Never Married	(Th	is include	es registe	red dome	stic partr	erships, ci	vil unions, c	r other for	mal relatio	nships unde	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
was your marital status?	×	Married	B	If Yes, D	id you ge	a. If Yes, Did you get married in 2022?	in 2022?					<b>&gt;</b>	Yes x No
		7	ے د	b. Did you live with	ive with y	our spous	se during	any part o	<ul> <li>b. Did you live with your spouse during any part of the last six months of 2022?</li> </ul>	months o	f 2022?	<b>≻</b> ⊠	Yes 🗆 No
	≦	Divorced Leasily Separa				Date of separate maintenance decree	00000			ı			
		Legally Separated Widowed		ar of spo	Year of spouse's death	ath	5			1 1			
2. List the names below of:  • everyone who lived with you last year (other than your spouse)	ou last year (ot	her than you	ar spouse					lf ad	ditional spac	se is need	ed check h	ere 🗌 and 🛚	If additional space is needed check here $\square$ and list on page 3
• anyone you supported but did not live with you last year	ald not live wit	n you last y	ear		t				To be co	mpleted k	y a Certifi	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship Number of to you (for months example: lived in your home daughter, last year parent,	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student I last year I (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (ves/no)	Did this person provide more than 50% of his/ her own support?	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? (ves/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(q)	(c)	(b)	(e)	(£)	(a)	(H)	(j)	( )	(yes,no,n/a)		C	(yes/no)
SAFARI LINCOLN	07/04/2003	DAUGH	12	YES	YES	S	YES	ON					
Catalog Number 52121E				1	04040							12611	1364 / C. F. 1000000

Page 2					39-INT, 1099-DIV)			or other property or services)	ted on Forms W-2 or 1099?	? (including your home) (Forms 1099-S, 1099-B)	1099-R, W-2)					ies, foreign income, etc.)		☐ Yes ☐ No		orm 1098-T)	☐ (A) Mortgage Interest (Form 1098)	☐ (B) Charitable Contributions		lc.?					home foreclosure? (Forms 1099-C, 1099-A)		in a prior year? If yes, for which tax year?	etc.)		nuch?	e D?		Form <b>13614-C</b> (Rev. 10-2022)
Check appropriate box for each question in each section	Part III – Income – Last Year, Did You (or Your Spouse) Receive	(B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	(A) Tip Income?	(B) Scholarships? (Forms W-2, 1098-T)	(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	(B) Refund of state/local income taxes? (Form 1099-G)	(B) Alimony income or separate maintenance payments?	(A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)	(A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?	(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)	(B) Unemployment Compensation? (Form 1099-G)	(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.)	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?	Contributions or repayments to a retirement account? $\Box$ IRA (A) $\Box$ Roth IRA (B)	(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	Any of the following?   (A) Medical & Dental (including insurance premiums)	☐ (A) Taxes (State, Real Estate, Personal Property, Sales)	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?	(B) Student loan interest? (Form 1098-E)	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)	(A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	(A) Adopt a child?	(B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?	(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	(A) Receive the First Time Homebuyers Credit in 2008?	(B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	(A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?	(A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	www.irs.gov
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Chec	Yes	×		×								×		×		×	Yes		×	×				×			Yes		×								Catalc

					Page 3
Additional Information and Questions Related to the Preparation of Your Return	Related to the Preparation of	of Your Return			
1. Would you like to receive written communications from the IRS in a language other than English?   Test	nunications from the IRS in a l	anguage other than E		▼ No If yes, which language?	anguage? _
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	If you check a box, your tax o	r refund will not chang	(e)		
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	ng jointly, want \$3 to go to this	no X X Dunj s	□ Spouse		
3. If you are due a refund, would you like:	: a. Direct deposit  x  Yes	b. To pure □ Yes	b. To purchase U.S. Savings Bonds ☐ Yes ☒ No		c. To split your refund between different accounts
4. If you have a balance due, would you like to make a payment directly from your bank account?	like to make a payment directl	y from your bank acco	×	9	1
5. Did you live in an area that was declared a Federal disaster	ed a Federal disaster area?   Yes	☐ Yes × No	نے		
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	receive a letter from the IRS?	□ Yes	N ×		
7. Would you like information on how to vote and/or how to register to vote?	ote and/or how to register to v	/ote?   Yes	N ×		
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	e by receiving grant money support continued receipt	or other federal final of financial funding.	ncial assistance. The Your answer will be u	data from the follo ised only for stati	money or other federal financial assistance. The data from the following questions may be used by receipt of financial funding. Your answer will be used only for statistical purposes. These questions
8. Would you say you can carry on a conversation in English, both understanding & speaking? 🗵 Very well 🗌 Well 📋 Not well 📋 Not at all 📋 Prefer not to answer	versation in English, both und	erstanding & speaking	y? ≍ Very well □ W	ell   Not well	Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English?	aper or book in English?	× Very well	☐ Well ☐ Not well	ell   Not at all	I ☐ Prefer not to answer
10. Do you or any member of your household have a disability?	hold have a disability?	☐ Yes	x No □ Prefer	Prefer not to answer	
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	m the U.S. Armed Forces?	□ Yes	x No □ Prefer	Prefer not to answer	
12. Your race?					
☐ American Indian or Alaska Native	□ Asian □ Black or African American		□ Native Hawaiian or other Pacific Islander		□ White  x 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 x Prefer not to answer
□ No spouse					
14. Your ethnicity?	☐ Hispanic or Latino ☐ ↑	Not Hispanic or Latino	x Prefer not to answer	swer	
15. Your spouse's ethnicity?	☐ Hispanic or Latino ☐ ↑	□ Not Hispanic or Latino	x Prefer not to answer		□ No spouse
Additional comments					
	Privacy A	Privacy Act and Paperwork Reduction Act Notice	uction 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 such and 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 Papework Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:TI:SP, 1111 Constitution Ave. NW, Washington, DC 20224	for information we tell you our legal nantary, required to obtain a benefit, or ne IRS volunteer income tax preparaties. The information may also be use may not be able to use your assistanchis study is 1545-1964. Also, if you roducts Coordinating Committee, SE	ight to ask for the informatic mandatory. Our legal right ion and outreach programs. et to establish effective cont et these programs. The have any comments regard W.CAR:MP.T.T.SP, 1111 (1110)	nn, why we are asking for it, sto ask for information is 5 U. The information you provide trols, send correspondence aperwork Reduction Act requipe time estimates associonstitution Ave. NW, Washi	and how it will be used. S.C. 301. We are asking may be furnished to ot mind recognize volunteer lires that the IRS displaitated with this study or agton, DC 20224	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 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 x preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at less that be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public iso, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, mittee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Catalog Number 52121E		www.irs.gov			Form <b>13614-C</b> (Rev. 10-2022)

	, ,	ial security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use	(RSP)	⊬ file	Visit th	e IRS website at rs.gov/efile	
<b>b</b> Employer identification number (	EIN)			1 Wa	ages, tips, other com			ral income	tax withheld	
35-700XXXX					<u> </u>	3,657.00			\$3,000.00	
c Employer's name, address, and 2	ZIP code			<b>3</b> Sc	ocial security wage			al security to		
EASTRIDGE SCHOOL	DISTRICT			5 Me	edicare wages and	4,657.00		care tax wit	\$2,148.73	
244 HARVARD STREE				•		4,657.00		ouro turi irri	\$502.53	
YOUR CITY, YOUR ST	-			<b>7</b> Sc	ocial security tips	1,001.0		ated tips	Ψ002.00	
TOOK CITT, TOOK ST	A I L, ZIF									
d Control number				9			10 Depe	endent care	benefits	
e Employee's first name and initial  ROBERT LINCOLN  135 DISCOVER AVEN	Last name		Suff.	12 Sta	tutory Retirement plan	Third-party sick pay	12a See	1	\$ for box 12 \$1,000.00	
YOUR CITY, YOUR S'	,						12d C C C C C C C C C C C C C C C C C C C			
15 State Employer's state ID numb		tate wages, tips, etc.			18 Local wages	, tips, etc.	19 Local in	come tax	20 Locality name	
YS 35-7	00XXXX	\$33,657.00	\$3	50.00	)   - <del> </del>					
W-2 Wage and Tax Statement Copy B-To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.										

MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STA		no.	\$ 19,5 2a Taxable amour	350.00 nt	20 <b>22</b>	Pr	ensions, Annuities Retirement o rofit-Sharing Plans IRAs, Insuranc Contracts, etc		
PAYER'S TIN	RECIPIENT'S TIN	N	Taxable amour not determined     Capital gain (inc box 2a)	<b>√</b>	Total distribution  4 Federal income withheld	tax	Copy E Report this income on you federal ta: return, If this		
41-200XXXX	417-00-	-XXXX	\$		\$ 1	,935.00			
RECIPIENT'S name  EMILY LINCOLN			5 Employee contributions or insurance premius	ıms	6 Net unrealized appreciation in employer's sec	l	federal income tax withheld in box 4, attacl this copy to your return		
Street address (including apt.	no.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		your return		
135 DISCOVER AVENU	E		7	SIMPLE	\$	%	-i - being fürnished to		
City or town, state or province, or YOUR CITY, YOUR STATE, 2	**	eign postal code	9a Your percentage distribution	of total %	9b Total employee o	ontributions	the IRS.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withhe	eld	15 State/Payer's	state no.			
Account number (see instruction	s)	13 Date of payment	17 Local tax withhe	eld	18 Name of loca	18 Name of locality			
Account number (see instruction			\$ \$	eld		·	\$ Local distribut  \$ Internal Revenue Ser		

2022 : PA	RT OF YOUR SOCIAL SECURITY B THE REVERSE FOR MORE INFOR	ENEFITS SI	HOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	EMILY LINCOLN		neficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 20	Box 4. Benefits Repaid to SSA	A in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) \$21,203
Paid by check or d	I OF AMOUNT IN BOX 3 irect deposit: \$17,062 miums deducted from		DESCRIPTION OF AMOUNT IN BOX 4
Benefits for 2022: \$2	1,203	Box 6. Vo	luntary Federal Income Tax Withholding \$2,100
			dress ISCOVER AVENUE R CITY, YOUR STATE, ZIP
		Box 8. Cla	nim Number (Use this number if you need to contact SSA.)

CREDITOR'S name, street addre ZIP or foreign postal code, and t	ess, city or town, state or province, country, elephone no.	1 Date of identifiable event 08/25/2022	OMB No. 1545-1424	
ADAMS BANK		2 Amount of debt discharged		Cancellation
1254 ORANGE AVENUE		\$ 850.00	2022	of Debt
YOUR CITY, YOUR STATE,	ZIP	3 Interest, if included in box 2	1	
		\$	Form <b>1099-C</b>	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B
31-700XXXX	416-00-XXXX	CREDIT CARD		For Debtor
DEBTOR'S name  ROBERT LINCOLN				This is important tax information and is being furnished to the IRS. If you are required to file a
Street address (including apt. no 135 DISCOVER AVENUE	.)	5 If checked, the debtor was p repayment of the debt .	return, a negligence penalty or other sanction may be	
City or town, state or province, or YOUR CITY, YOUR STATE,	ountry, and ZIP or foreign postal code <b>ZIP</b>			imposed on you if taxable income results from this transaction and the IRS determines
Account number (see instruction	s)	6 Identifiable event code	7 Fair market value of p	
orm <b>1099-C</b> (	keep for your records)	www.irs.gov/Form1099C	Department of the T	reasury - Internal Revenue Service

		ECTED (if che	cked)			
PAYER'S name, street address, city of	or town, province or state, country,	1 Reportable w	/innings	2 Date won		3 No. 1545-0238
and ZIP or foreign postal code  FORD CASINO		\$	4,414.00	4/05/2	Fo	rm W-2G Certain
1 WINNER CIRCLE		3 Type of wage	er	4 Federal income tax wit	hheld	Gambling
YOUR CITY, YOUR STATE, ZIP		SLOT MACHI	NE	\$		Winnings
		5 Transaction		6 Race	(Rev	v. January 2021)
					F	or calendar year
		7 Winnings from	identical wagers	8 Cashier		20 <b>22</b>
PAYER'S federal identification number	PAYER'S telephone number	\$			AR	
		9 Winner's taxpay	er identification no.	10 Window		
36-800XXXX	417-00-	XXXX			nis information eing furnished	
WINNER'S name		11 First identific	cation	12 Second identification		to the Internal venue Service.
EMILY LINCOLN					nev	verlue Service.
Street address (including apt. no.)		13 State/Payer's sta	ate identification no.	14 State winnings		
135 DISCOVER AVENUE				\$	Repor	Copy B
City or town, province or state, count	ry, and ZIP or foreign postal code	15 State incom	e tax withheld	16 Local winnings	on yo	ur federal tax
YOUR CITY, YOUR STATE, ZIP		\$		\$	1	n. If this form shows federal
		17 Local incom	e tax withheld	18 Name of locality		income tax held in box 4, ach this copy

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

to your return.

FILER'S name, street address, city or to foreign postal code, and telephone number 100 per postal code.		r 1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
MARTIN COLLEGE		\$ 5,522.00	2022	Tuition
10 COLLEGE AVENUE		2		Statement
YOUR CITY, YOUR STATE,	ZIP		Form <b>1098-T</b>	
FILER'S employer identification no.	STUDENT'S TIN	3		Copy B
38-800XXXX	608-00-XXXX			For Student
STUDENT'S name  SAFARI LINCOLN		4 Adjustments made for a prior year	5 Scholarships or grants 3,102.0	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished to the IRS. This form
135 DISCOVER AVENUE		scholarships or grants for a prior year	in box 1 includes amounts for an	must be used to
City or town, state or province, countr	y, and ZIP or foreign postal code	lor a prior your	academic period beginning January-	complete Form 8863 to claim education
YOUR CITY, YOUR STATE, 2	ZIP	\$	March 2022	credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.
	half-time student ✓	student	\$	proposition tax rotarm



# 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
PAY TO THE ORDER OF  Adelphia Bank and Trust Anytown, State 00000	DOLLARS
For	

# **Advanced Scenario 7: Test Questions**

15.	What is the taxable portion of Emily's pension from Maple Enterprises using the simplified method?
	<b>a.</b> \$0
	<b>b.</b> \$17,415
	<b>c.</b> \$18,789
	<b>d.</b> \$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?
	<b>a.</b> \$5,439
	<b>b.</b> \$5,264
	<b>c.</b> \$4,589
	<b>d.</b> \$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?
	<b>a.</b> \$28,700
	<b>b.</b> \$27,300
	<b>c.</b> \$25,900
	<b>d.</b> \$19,400
20.	Which is <b>not</b> 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>b.</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? \$

### **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:
  - o \$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.



Ven will need:		Intake	ke/interview		ð	Quality Review Sheet	101	<u> </u>	leet				
<ul> <li>Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>Social security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>	s Forms W-2, 1 r ITIN letters fo d driver's licen	099, 1098, 1 r all persons se) for you	1095. s on your and your	r tax retu spouse		Please c     You are complet     If you ha	complete respons e and ac	pages 1- ible for th curate inf	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	rm. ion on yc e IRS-cer	our return. tified volur	Please pro	vide ırer.
Substitution of the Control of the C	Volunteers	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	to provic unethica	de high c	quality s ior to the	ervice an BIRS, em	d upholc ail us at	the high wi.voltax	@irs.gov	standard	ls.		
Fart I – Tour Personal Information (II you are IIIIIng a joint	nation (III you at	e IIIIng a joir		anter you	ir names	in the sar	ne order	as last ye	return, enter your names in the same order as last year's return)		-		
1. Your first name JOANNE		Μ.	Last name OAK	Je				Bes YO	Best contact number YOUR PHONE NUMBER	umber NUMBEF		a U.S.	citizen? □ No
2. Your spouse's first name		M.I.	Last name	Je				Bes	Best contact number	ımber	Is your 8	spouse	a U.S. citizen? □ No
3. Mailing address 159 ARCHER AVENUE						Apt # City	City YOUR CITY	<u></u>			State YS	Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	<u>e</u>		6. Las	st year, v	6. Last year, were you:				a. Fu	a. Full-time student		Yes x No
2/06/1996	DATA ENTRY CLERK	Y CLERK		b. Tof	tally and	b. Totally and permanently disabled	ıtly disab		Yes x No		c. Legally blind	_	Yes x No
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title		9. Las	st year, v	9. Last year, was your spouse:	pouse:		I		a. Full-time student		
0 07		3		b. Tot	tally and	Totally and permanently disabled	ntly disab			] ن	Legally blind	<b>&gt;</b>	Yes 🗆 No
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a dependent		:	:				Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of	dependents be	en a victim o	_	ed identi	ty theft o	r been iss	ned an lo	dentity Pro	ax related identity theft or been issued an Identity Protection PIN?	ن		<b>≻</b> □	Yes x No
12. Provide an email address (optional) (this email address	(optional) (this e	mail address	s will not b	e used f	or conta	cts from th	ne Interna	will not be used for contacts from the Internal Revenue Service)	e Service)				
Part II - Marital Status and Household Information	d Household I	nformatior	ر										
1. As of December 31, 2022, what	×	Never Married	(This	includes	s register	semop pe.	tic partne	erships, civ	vil unions, o	r other for	rmal relatior	nships unde	tate
was your marital status?	□ Mar	Married	a. If	Yes, Did	l you get	a. If Yes, Did you get married in 2022?	2022 ר					<b>≻</b> □	
	i		ب ا به	id you liv	e with yo	our spouse	e during a	any part of	b. Did you live with your spouse during any part of the last six months of 2022?	months o	of 2022?	<b>&gt;</b>	Yes 🗆 No
	o Div	Divorced		Date of final decree	decree	,				ı			
	□ Leg	Legally Separated	_ `	Date of separate mainte	rate mai	Date of separate maintenance decree	decree			ı			
		viuowau	2	node io	30.000	5							
<ol> <li>List the names below of:</li> <li>everyone who lived with you last year (other than your s</li> </ol>	ou last year (oth	ıer than your	(esnods)					lf adc	If additional space is needed check here	se is need	ed check he	ere 🗌 and l	and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live with	ı you last yea	ar						To be cor	mpleted k	y a Certifi	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy) t t e e e e e e e e e e e e e e e e e	qi		s/no)	Resident S of US, N Canada, of or Mexico (sor Mexico (sor Nes/no)	Single or Married as of 12/31/22 I (S/M)	Full-time T. Student P. last year D. (yes/no) (y	Totally and Permanently Disabled (yes/no)	g ative	Did this person provide more than 50% of his/ her own	Did this person have less than \$4,400 of income? (yes, no, n/a)		
(a)	(a)	none, etc) (c)	(p)	(e)	(£)	(a)	(h)	(i)	(yes/no)	support? (yes,no,n/a)		(yes/no/n/a)	person? (yes/no)
Catalog Number 52121E					WWW	www.irs.gov					For	ա 13614-(	Form <b>13614-C</b> (Rev. 10-2022)

Check appropriate by   Yes   No   Unsure	Check suppropriate box for each question in each section

Additional fromation and Questions stated to the Protein Float Plan English   Yes   W   W   Would you like to receive written communications from the RIS in a language other than English   Yes   S   W   W   W   W   W   W   W   W   W									
1. Would you like to begin the total groups of the first of an adjustance that when the first of an adjustance that we are betained you like a Direct deposit by the first of	Additional Information and Question	ns Related to the Prepara	ation of Your Return						
Check here if you, or your spouse if filling jointly, maris 20 you have the return with filling jointly, was 50 you have the set a refund, would you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you go to the set of the return the IRSP  If you have a beliance due, and you should you like to make a payment directly from you beliate from the IRSP  If you have a beliance due, and you was declared a federal disaster area? Twes IN by Inspect to papily for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.  If you or papil you can read a reverpage or took in English  If An you or your spouses a Veteran from the U.S. Armed Forces? Twes IN by Inspect to the read of the read	1. Would you like to receive written con	mmunications from the IRS	S in a language other	than English? L		If yes, which I	anguage? _		
So they where your organized are a refund you want you got but as only as the second your found you got got as a refund you you got	Chock here if you, or your should if	id (it you check a box, your filipg jointly, want \$3 to go	r tax or rerund will no	t change)	9				
Tyou are due a return, would you like the medical post of the class of the contract of the con	Cireck liele II you, or your spouse II	iiiiig joiiiiiy, warit as to go		ode nor	nae .		:		
All from bave a balance due, would you like to make a payment directly from your bank account?   Ves   No	3. If you are due a refund, would you li	a. Direct de 🛪 Yes		To purchase U.S Yes 🗷 No	3. Savings Bonds		our refund b ズ No	etween different ac	counts
Execution of the property of	4. If you have a balance due, would yc	ou like to make a payment	directly from your bar	nk account? □	Yes x No				
6. Did you, or your spouse if filing jointly, receive a letter from the IRSP 7. Veolid you, or your spouse is filing jointly, receive a letter from the IRSP 7. Veolid you will all will be used by the trace of the company or other federal filinding. Your answer will be used only for statistical purposes. These questions are so greate or to support continued receipt of filancial funding. Your answer will be used only for statistical purposes. These questions are options. 8. Would you say you can carry on a conversation in English. But understanding & speaking? S. Very well — Not well — Not at all — Prefer not to answer 10. Boy our or any member of your household have a deablish, both understanding & speaking? S. Very well — Not well — Not well — Not at all — Prefer not to answer 11. Are you or any member of your household have a deablish. On the season of the season will be used to see the season of the control of the season of	5. Did you live in an area that was dec.	lared a Federal disaster ar		No If yes, v	vhere?				
7. Would you like information on how to vote and/or how to register to vote?  1. Would you like information on how to vote and/or how to register to vote.  1. Would you like information states operate by receiving arm 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 received for financial funding. Your answer will be used only for statistical purposes. These questions are optionals are optionals.  8. Would you say you can read a newspaper or book in English, both understanding & speaking? It is very well. Well well will be used only for statistical purposes. These questions are optionals and also also will be used only for statistical purposes. These questions are optionals and also will be used on the received of the property of the purposes. These questions are optionals of the purposes. The purposes are optionals of the purposes are optionals of the purposes. The purposes are optionals of the purposes are optionals of the purposes. The purposes are optionals of the purposes are optionals of the purposes. The purposes are optionals of the purposes are optionals of the purposes and other purposes are optionals. The purposes are optionals of the purposes and other purposes are optionals or purposes and other purposes are optionals or purposes and other purposes are optionals or purposes are optionals. The purposes are optionals or purposes are optionals or purposes are purposes are optional or purposes and purposes are purposed and purposes. The purposes are purposes are purposed and purposes are purposed and purposes. The purposes are purposed and purposes are purposed and purposes are purposed and purposes. The purposes are p	6. Did you, or your spouse if filing joint.	ly, receive a letter from the							
Many free tax preparations 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 confluend receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.  8. Would you say you can card or overspape or book in English? By Very well Well Not well Not well Divide the propert confluence or property on a conversation in English. Doth understanding & speaking? By Very well Well Divide Well Div	7. Would you like information on how t	o vote and/or how to regist							
8. Would you say you can carry on a conversation in English, both understanding & speaking? Its Very well   Well   Not well   Not at all   Prefer not to answer 9. Would you say you can carry on a conversation in English.  10. Do you or any member of your household have a disability?  11. Are you or your spouse a Veteran from the U.S. Armed Forces?   Ves   No   Prefer not to answer   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 spouses strace?   American Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   13. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace   16. Your spouses strace   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace   16. You spouse   16. You sp	Many free tax preparation sites oper this site to apply for these grants or are optional.	rate by receiving grant m to support continued re	noney or other feder ceipt of financial fu	ʻal financial assi nding. Your ans	stance. The data wer will be used	r from the foll only for stati	lowing que istical purp	stions may be use oses. These ques	d by ions
9. Would you say you can read a newspaper or book in English?  10. Do you or any member of your household have a disability?  11. Are you or your spouse a Veteran from the U.S. Armed Forces?  12. Your race?  13. Your race?  14. Your spouse a Veteran from the U.S. Armed Forces?  15. No spouse a veteran from the U.S. Armed Forces?  16. Do your spouse strate?  17. Your spouses strate?  18. No prefer not to answer  19. Your spouses strate?  19. No spouse strate?  19. Your spouses strate?  19. No spouse strate?  19. Your spouses strate?  19. No spouse strate?  19. No spous	8. Would you say you can carry on a c	onversation in English, bot	th understanding & sk	peaking? 🛪 Ve	ry well   Well	□ Not well	☐ Not at all	☐ Prefer not to a	ıswer
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   S No   Prefer not to answer   12. Your race?   A new or Alexan Mative   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   13. Your spouse's stace?   A new or Alexan Mative   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   14. Your ethnicity?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouse's ethnicity?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   S No spouse    Privacy Act of 1974 requires that when we sak for information we tell you our legal right to ask for the information with was are stand for the concentrate advice participation in the RS volunteer forces are stand or the stand or standard to a make the standard or mandardy or mandardy to an expense and expense are outsident advantage to standard the RS volunteer forces are standard that the RS may not be able to use your assistance in these programs. The expense shirt has standard to expense as of control mandard may also be used your assistance in these programs. The page where the expenses is disciplined and control may also be used your assistance in these programs. The page white he standard and programs and exceptions and an expense are and exceptions and an expense are should put in such as to a page and the page where the expenses and expenses the programs. The page which the standard or substance and expenses are should put the such as a page and the page which the standard or such the such that such the such that the standard expenses are should put the such as a page and the page which the such that is such as a page and the expenses. The other page and the page and the page and the page and the page of the pa	9. Would you say you can read a news	spaper or book in English?	x Very w	rell □ Well	□ Not well	□ Not at a	_	Prefer not to answ	Je.
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	10. Do you or any member of your hou	usehold have a disability?			☐ Prefer not	to answer			
12. Your race?    Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Not Hispanic or Latino   Prefer not to answer     Additional comments   Privacy Act and Papervork Reduction Act Notice     Privacy Act of 1974 requires that when we ask for information we let you cut 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 the raqueles of pacific pacific and could be able to use you assistance in these programs. The Paperwork Reduction Act Notice	11. Are you or your spouse a Veteran	from the U.S. Armed Force		×	☐ Prefer not	to answer			
American Indian or Alaska Native	12. Your race?								
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	American Indian or Alaska Native			□ Native Hawai	ian or other Pacifi		☐ White	Prefer not to ar	swer
American Indian or Alaska Native	13. Your spouse's race?								
No spouse     14. Your ethnicity?     15. Your spouse's ethnicity?     16. Your ethnicity?     16. Your ethnicity?     16. Your spouse's ethnicity e	☐ American Indian or Alaska Native			□ Native Hawai	ian or other Pacifi		☐ White	Prefer not to ar	swer
14. Your ethnicity?  15. Your spouse's ethnicity?  16. Your spouse's ethnicity?  17. Your spouse's ethnicity?  18. Your spouse's ethnicity?  19. Your spouse's exponding ethnicity?  19. Your spouse's expounding ethnicity or suggestion on making this process simpler, please whice the finding ethnicity or suggestion on making this process simpler, please whice the finding ethnic the finding ethnic the finding ethnic this ethnicity or suggestion on making this process simpler, please whice the finding ethnic this ethnic this ethnicity or suggestion on making this process simpler, please whice the finding ethnicity or suggestion or making this process simpler, please whice the finding ethnicity or suggestion or making this process simpler, please whice the finding ethnicity or suggestion or making this process simpler, please which the finding ethnicity or suggestion or making the please of the suggestion or making the suggesti	x No spouse								
15. Your spouse's ethnicity?	14. Your ethnicity?	☐ Hispanic or Latino	☐ Not Hispanic or	×	efer not to answer				
Additional comments  Privacy Act and Paperwork Reduction Act Notice  Privacy Act and Paperwork Reduction Act Notice  The Privacy Act of 1974 requires that when we ask for information we tell you will be used to the information with 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 responses 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 it in information to a state of the information on a sist of the information and secondary and receives and secondary and receives and staffing at volunteer informer in the IRS volunteer income tax preparation and outreach programs. The information you provide may also be used to establish effective controls, send or acrosspondence are voluntary. However, if you do not provide the requested information, the IRS volunteer income is selected to the sendence of the properties of the information or the IRS display and OMB control number or all public information and elevations are submary. However, if you information are Service 1.3x Products Coordinating Committee, EE:W.CAR.WP.17.15P. 111 Constitution Are, IW, Washington, DC 20224	15. Your spouse's ethnicity?		☐ Not Hispanic or		efer not to answer		spouse		
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 Noturbeer income tax preparation and outread-on programs. The information you provide may be furnished to others wan to condinate and itselfing at volunteers. Your response is volunteary. However, if you do not provide may entire and earlyines, 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 may 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 on making this process simpler, please write to the internal Revenue Service. The AP products Coordinating Committee, SE.W.CAR.MP.: T.SP. 1111 Constitution Ave. NM, Washington, DC 20224.	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 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 here presponse is voluntear. Income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer income at a preparation and outreach programs. The information provide may be furnished to others who coordinate activities and staffing at volunteer income 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 that it is alway 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 the infermal Revenue Service. Tax Products Coordinating Committee. SE.W.C.AR.MP: 17.15-9. 1111 Constitution Ave. NW. Washington, DC 20224.									
Privacy Act and Paperwork Reduction Act Notice  The 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 response is voluntared to obtain a benefit, or mandatory. Our legal right to ask for 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 RS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the RS display an OMB control number on all public information nequests. 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 Committees, SE.W.CAR:MP.T.T.SD, v. 111 Constitution Ave. NW, Washington, DC 20224.									
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 Papenwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-164. 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 Committees. SE:W:CAR:MP:T.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224.									
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 request in this study is 1345-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the internal Revenue Service, Tax Products Coordinating Committees. SE:W:CAR:MPT.T.TSP, 1111 Constitution Ave. NW, Washington, DC 20224		Pri	vacy Act and Paperwo	ork Reduction Act	Notice				
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 requested or this study is 1545-1646. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MPT.T.TSP, 1111 Constitution Ave. NW, Washington, DC 20224	The Privacy Act of 1974 requires that when we ado not receive it, and whether your response is v	ask for information we tell you ou. voluntary, required to obtain a bei	r legal right to ask for the in nefit, or mandatory. Our le	nformation, why we ε gal right to ask for inf	rre asking for it, and he ormation is 5 U.S.C. 3	ow it will be used. 101. We are askin	We must also ig for this inforr	tell you what could happ nation to assist us in cor	en if we tacting
	you relative to your interest and/or participation volunteer return preparation sites or outreach at do not provide the requested information, the IR information requests. The OMB Control Number please write to the Internal Revenue Service, Ta	in the IRS volunteer income tax rativities. The information may alst Samay not be able to use your as for this study is 1545-1964. Also x Products Coordinating Commit	oreparation and outreach poop to be used to establish effer sistance in these programing you have any comment the SE:W:CAR:MP:T:T:SI	orograms. The inform ctive controls, send c is. The Paperwork Rets regarding the time P, 1111 Constitution.	ation you provide may orrespondence and restuction Act requires the estimates associated Ave. NW, Washington	be furnished to o cognize volunteel hat the IRS displa with this study or , DC 20224	others who cool	dinate activities and stanse is voluntary. Howeve trol number on all public making this process sim	fing at r, if you pler,
Catalog Number 52121E	Cataloa Number 52121E		ii.www	rs.dov			F. P.	rm 13614-C (Rev.	0-2022)

PAYER'S name, street address	city or town, state		_	ΓΕD (if checked Gross distribution		OI	MB No. 1545-0	119	Distributions From
country, ZIP or foreign postal c			Ľ	aross distribution		۱	WIE 140. 10 10 0	-	ensions, Annuities,
ESSEX BANK, CUSTOR			\$ 2	2,5 a Taxable amoun	00.00 t		2022	<b>2</b> Pr	Retirement or ofit-Sharing Plans, IRAs, Insurance
FOR TRADITIONAL IRA	OF JOANNE O	AK					1000	_	Contracts, etc.
300 MARIN STREET			∌	2,5 b Taxable amoun	00.00		Form <b>1099-</b> Total	K	
YOUR CITY, YOUR STA	TE, ZIP		21	not determined			distribution		Сору В
PAYER'S TIN	RECIPIENT'S TIN	N .	3	Capital gain (incl box 2a)	uded in	4	Federal incon withheld	ne tax	Report this income on your federal tax return. If this
48-200XXXX	605-00-	XXXX	\$			\$		250.00	form shows
RECIPIENT'S name			5	Employee contrib Designated Roth contributions or insurance premiur		6 \$	Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. 159 ARCHER AVENUE	no.)		7	Distribution code(s)	IRA/ SEP/ SIMPLE		Other	%	your return This information is
City or town, state or province, c	•	eign postal code	9	a Your percentage distribution		9k	Total employee		being furnished to the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	1. \$	4 State tax withhel	ld	15	State/Payer	's state no.	16 State distribution
Account number (see instructions	<u> </u>	13 Date of	<b>3</b>	7 Local tax withhe	ld	10	Name of lo	sality.	\$ 19 Local distribution
Account number (see instructions	) 	payment	\$			10			\$
form 1099-R	www.i	L rs.gov/Form1099F	1₹			_	Department of	the Treasury -	. Internal Revenue Service

	<b>a</b> Employe	e's social security number 605-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	IRSP 1	file	Visit th	e IRS website at rs.gov/efile
<b>b</b> Employer identification r	number (EIN)			1 Wag	jes, tips, other comp	ensation	<b>2</b> Fe	deral income	tax withheld
35-700XXX					\$36,	050.00			\$2,800.00
Employer's name, addre	ess, and ZIP code			<b>3</b> Soc	cial security wages		<b>4</b> So	cial security t	ax withheld
					\$37	,050.00			\$2,297.10
<b>BIG DATA INCOF</b>	RPORATED			5 Med	dicare wages and t	ips	6 M∈	edicare tax wit	thheld
200 VENTURA B	LVD					,050.00			\$537.23
YOUR CITY, YOU	JR STATE, ZIP			<b>7</b> Soc	ial security tips		8 All	ocated tips	
d Control number				9			<b>10</b> De	pendent care	benefits
Employee's first name a	nd initial Last	name	Suff.	<b>11</b> Nor	nqualified plans		C .	ee instructions	s for box 12
IOANNE OAK				13 Statu	tory Retirement	Third-party	12b	\$1,0	00
JOANNE OAK	-			13 Statu empl	oyee plan	sick pay	12b	1	
159 ARCHER BLV	_			14 Othe			12c		
YOUR CITY, YOU	R STATE, ZIP						C d		
							12d		
							Code		
f Employee's address and	ZIP code								
5 State Employer's state	ID number	16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages,	tips, etc. 1	9 Local	income tax	20 Locality name
YS	57-200XXX	\$36,050.00	\$7	50.00					1
1									
<b>W-2</b> Wag	e and Tax St	atement	203		Dep	artment of	the Treas	sury—Internal	Revenue Service
	o una raz ot	acomone	-U						

	OMB No. 1545-0116		
	2022		Nonemployee Compensation
	Form <b>1099-NEC</b>		
1 Nonemployee compensation	on		Copy B
\$		1,000	For Recipient
			This is important tax information and is being furnished to the IRS. If you are
3			required to file a return, a negligence penalty or other sanction may be imposed on
4 Federal income tax with	held		you if this income is taxable
\$			and the IRS determines that it has not been reported.
5 State tax withheld 6	State/Payer's state no.		7 State income
\$			\$
\$			\$
	2 Payer made direct sales to consumer products to rec  3  4 Federal income tax with	1 Nonemployee compensation  2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale  3  4 Federal income tax withheld  5 State tax withheld  6 State/Payer's state no.	1 Nonemployee compensation  1,000  2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale  3  4 Federal income tax withheld  5 State tax withheld  6 State/Payer's state no.

☐ CORRE	CTED (if checked)		
FILER'S name, street address, city or town, state or province, country, ZIP	FILER'S TIN	OMB No. 1545-2205	
or foreign postal code, and telephone no.	63-400XXXX		<b>Payment Card and</b>
Delicious Deliveries	PAYEE'S TIN		Third Party
123 LILAC AVENUE	605-00-XXXX	2022	Network
YOUR CITY, YOUR STATE, ZIP	1a Gross amount of payme card/third party network transactions	nt	Transactions
	\$ 7,492.	0 Form 1099-K	
	1b Card Not Present transactions	2 Merchant category	code Copy B
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$		For Payee
Payment settlement entity (PSE) Payment card	3 Number of payment	4 Federal income ta	
Electronic Payment Facilitator (EPF)/Other third party  Third party network	transactions 325	withheld \$	This is important tax information and is being furnished to
PAYEE'S name	5a January	<b>5b</b> February	the IRS. If you are
JOANNE OAK	\$ 785.	0 \$ 8	required to file a return, a negligence
JOANNE OAK	5c March	<b>5d</b> April	penalty or other
Street address (including apt. no.)	\$ 700.	0 \$ 6	sanction may be imposed on you if
	<b>5e</b> May	5f June	taxable income
159 ARCHER AVENUE	\$ 550.	0 \$ 4	results from this transaction and the
	<b>5g</b> July	<b>5h</b> August	IRS determines that it
City or town, state or province, country, and ZIP or foreign postal code	\$ 500.	· ·	has not been reported.
YOUR CITY, YOUR STATE, ZIP	5i September	5j October	· ·
PSE'S name and telephone number	\$ 700.		00.00
	5k November	5I December	
	\$ 600.	· + · ·	79.00
Account number (see instructions)	6 State	7 State identification r	8 State income tax withheld \$
			· \$

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

	m 1099-DIV* 2022 Dividends and Distributions B for Recipient (OMB NO. 1545-0110)
	· · · · · · · · · · · · · · · · · · ·
	otal Ordinary Dividends225.00
1b	Qualified Dividends
2a	Total Capital Gain Distributions (Includes 2b- 2d)
2b	Capital Gains that represent Unrecaptured 1250 Gain0.00
2c	Capital Gains that represent Section 1202 Gain
2d	Capital Gains that represent Collectibles (28%) Gain0.00
2e	Section 897 Ordinary Dividends
2f	Section 897 Capital Gains
2	Nondividend Distributions
3	Nondividend Distributions
4	Federal Income Tax Withheld
5	Section 199A Dividends
6	Investment Expenses
7	Foreign Tax Paid
8	Foreign Country or U.S. Possession
9	Cash Liquidation Distributions
10	Noncash Liquidation Distributions
11	
	Exempt-Interest Dividends
12 13	
	State
14	State Identification No
15	State Tax Withheld FATCA Filing Requirement
For Copy	m 1099-MISC* 2022 Miscellaneous Income B for Recipient (OMB NO. 1545-0115)
2	
	Royalties
2	Royalties
2	Royalties
2 4 8	Royalties0.00Federal Income Tax Withheld0.00Substitute Payments in Lieu of Dividends or Interest0.00State Tax Withheld0.00
2 4 8 16	Royalties0.00Federal Income Tax Withheld0.00Substitute Payments in Lieu of Dividends or Interest0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18 <b>For</b>	Royalties
2 4 8 16 17 18 For Copy	Royalties
2 4 8 16 17 18 For Copy 1 2 3	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9 14	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)         12.00           Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00           Tax-Exempt Bond CUSIP No.
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 6 7 8 9 14 Sur Bar	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9 14 Sur Bar Sale	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)         12.00           Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00           Tax-Exempt Bond CUSIP No.

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

		<b>3* 2022 P</b> MB NO. 1545-07		from Broke	er and Bar	ter Exchar	nge Transa	ctions		
Report	t on Form 8		x A checked	is <u>is reported</u> t I and/or Schedu						
3 Desci	ription, 1d Sta	ock or Other S	ymbol, CUSI	P		(IRS Form	1099-B box nu	mbers are shown	below	in bold type
	ription, <b>1d</b> Sto <b>1b</b> Date Acquired	1c Date sold disposed		1d Proceeds	<b>1e</b> Cost or Other Basis	(IRS Form	1099-B box nui 1g Wash Sale Loss Disallowed	4 Federal Income	14 State	
Action	1b Date	1c Date sold disposed	1a Quantity				1g Wash Sale	4 Federal Income	14	15 State Ta
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold				1g Wash Sale	4 Federal Income	14	15 State Ta

		MB NO. 1545-07		from Broke	allu Dali	ei Exciiai	ige iralisa	Clions		
Repor	t on Form 8		x E checked	s <u>is not report</u> d and/or Sched		<b>i</b>				
8 Description, 1d Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)										
B Desc	ription, 1 <b>a</b> Sto	ock of Other S	symbol, COSI	Г		(IKS FUIII	1 1099-b box flui	mbers are snown	below	in boid typ
	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	
Action	1b Date	1c Date sold disposed	1a Quantity				1g Wash Sale	4 Federal Income	14	15 State Ta
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold				1g Wash Sale	4 Federal Income	14	15 State Ta

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

Page 2 of 2

	UVOID CORRE	CTED			
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post			OMB No. 1545-1576		Student Loan Interest
305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP					Statement
			Form <b>1098-E</b>		
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received	d by lender		
38-800XXXX	605-00-XXXX	\$	3	,250.00	Copy C
BORROWER'S name					For Recipient
JOANNE OAK					For Privacy Act and Paperwork
Street address (including apt. no.)					Reduction Act
159 ARCHER AVENUE					Notice, see the 2022
City or town, state or province, count	ry, and ZIP or foreign postal code				General Instructions for
YOUR CITY, YOUR STATE, ZIP					Certain Information
Account number (see instructions)		Check if box 1 does <b>not</b> incluand/or capitalized interest, are before September 1, 2004		s . 🔲	Returns.
Form <b>1098-E</b>	www.irs.gov/Form1098E		Department of the T	reasury -	Internal Revenue Service

		CTED		
FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
NASSAU COLLEGE		\$ 2,400.00	2022	Tuition
10 COLLEGE AVENUE		2		Statement
YOUR CITY, YOUR STATE,	ZIP		Form <b>1098-T</b>	
FILER'S employer identification no.	STUDENT'S TIN	3		Copy B
37-700XXXX	605-00-XXXX			For Student
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	<u> </u>
JOANNE OAK		prior year	<b>\$</b>	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	furnished to the IRS. This form	
159 ARCHER AVENUE		scholarships or grants for a prior year	must be used to	
City or town, state or province, count	ry, and ZIP or foreign postal code	1	complete Form 8863 to claim education	
YOUR CITY, YOUR STATE,	ZIP	\$	beginning January- March 2023	credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.
	half-time student	student 🗸	\$	proposed to take to take
Form <b>1098-T</b> (k	eep for your records)	www.irs.gov/Form1098T	Department of the Treasury	- Internal Revenue Service

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

### **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.

7	replace the AS as directed, or with any rour digits or your choice.
23.	What is the net long term capital gain reported on Joanne's Schedule D?
	<b>a.</b> \$2,450
	<b>b</b> . \$2,100
	<b>c.</b> \$1,750
	<b>d.</b> \$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?
	<b>a.</b> 1,500
	<b>b.</b> 2,500
	<b>c.</b> 4,000
	<b>d.</b> 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

### **Directions**

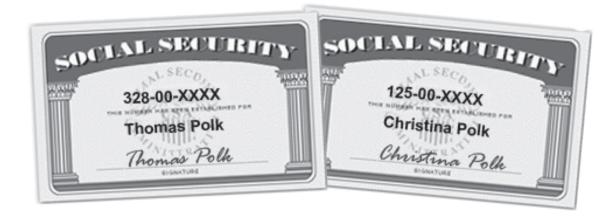
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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 <b>13614-C</b> (October 2022)		Intak	T	Department of the Tell	<u>ම</u> න	Department of the Treasury - Internal Revenue Service Interview & Quality Review Sheet	Revenue St	ervice iew St	neet			OMB Number 1545-1964	umber 1964
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax retu • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2, r ITIN letters f d driver's lice	1099, 1098, or all person	1095. ns on you rand you	95. on your tax return. nd your spouse.	Ë.	Please     You are complet     If you had a second a	complete respons te and ac ave ques	pages 1- sible for th curate in	Please complete pages 1-4 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	rm. ion on yo	ur return. I ified volun	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	ride er.
	Volunteer	Volunteers are trained to provide high quality service and uphold the highest ethical standards To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	d to prov t unethic	ide high al beha	quality vior to th	e trained to provide high quality service and uphold the highest ethic To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	nd uphol iail us at	d the high wi.voltax	nest ethical @irs.gov	standard	·s		
Part I - Your Personal Information (If you are filing a joint	<b>nation</b> (If you a	ıre filing a jo	int return,	enter yo	our name	s in the sa	me order	as last ye	return, enter your names in the same order as last year's return)				
1. Your first name THOMAS		M.L	Last name POLK	ame				Be	Best contact number YOUR PHONE NUMBER	ımber NUMBER		a U.S.	citizen? □ No
2. Your spouse's first name		M.I.	Last name	ame				Be	Best contact number	ımber	ls your	spouse	a U.S. citizen? □ No
3. Mailing address 100 BROOKS DRIVE						Apt # City	City YOUR CITY	<u>}</u>			State YS	Z Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	itle		6. L	ast year,	6. Last year, were you:				a. Ful	a. Full-time student	ent   Yes	oN 🛪 se
3/11/1982	EXTERMINATOR	ATOR		b. T	otally and	Totally and permanently disabled	ntly disak		Yes x No		c. Legally blind	□ Yes	oN ×
7. Your spouse's Date of Birth	8. Your spouse's job title	ise's job title		9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Ful	a. Full-time student		oN 🗆 se
				b. T	otally and	Totally and permanently disabled	ntly disak		Yes 🗆 No		c. Legally blind	□ Yes	oN 🗆 se
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a dependen	ıt?						Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of	dependents be	en a victim		ated ider	utity theft	or been is:	sued an I	dentity Pro	tax related identity theft or been issued an Identity Protection PIN?	ن		□ Yes	oN × se
12. Provide an email address (optional) (this email address	(optional) (this	email addre		be usec	for cont	will not be used for contacts from the Internal Revenue Service)	he Intern	al Revenu	e Service)				
Part II - Marital Status and Household Information	d Household	Informatic	u										
1. As of December 31, 2022, what		Never Married	(Th	is include	es registe	ered dome	stic partn	erships, ci	vil unions, o	r other for	mal relatior	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r state law)
was your marital status?	□ □	Married	ю.	If Yes, D	id you ge	a. If Yes, Did you get married in 2022?	n 2022?					□ Yes	
			Ď.	Did you l	live with }	our spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2022?	months o	f 2022?	□ Yes	oN 🗆
		Divorced	Da	te of fins	Date of final decree					ı			
	□ Fe	Legally Separated		te of sep	arate ma	Date of separate maintenance decree	decree						
	×	Widowed	Υe	ar of spc	Year of spouse's death	ath			2019				
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than your spouse)</li></ul>	ou last year (ot	her than you	esnods ır	_				If add	If additional space is needed check here	e is neede	ed check h€	ere 🗌 and li	□ and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live wi	th you last yo	ear						To be con	mpleted b	y a Certific	To be completed by a Certified Volunteer Preparer	ır Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship Ito you (for resample: It son, y daughter, It parent,	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time T Student F last year D (yes/no) ((	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own	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?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	none, etc) (c)	(p)	(e)	(£)	(b)	Ð	(2)	(yes/no)	support? (yes,no,n/a)		(yes/no/n/a)	person? (yes/no)
CHRISTINA POLK	8/25/2016	DAUGH	12	YES	YES	S	NO	NO					
T 20 2 02 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2												13611 C	1364 C (Part 40 0000)
					^	WWW 8.90V					D L	)  -  -  -	(Rev. 10-2022)

Check 2	appro No l	opriate bo	Check appropriate box for each question in each section  Yage 2  Yage 2  Yage 2  Yage 2  Yage 2
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	×		2. (A) Tip Income?
	× [		3. (B) Scholarships? (Forms W-2, 1098-T)
×	×		4. (B) Interest/Dividends from: cnecking/saving/s accounts, bonds, CDs, brokerage? (Forms 1099-INT) (1099-DTV) 5. (B) Refund of state/local income taxes? (Form 1099-G)
] [	×		
	×		
	×		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	e N	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?
×			2. Contributions or repayments to a retirement account?   □ IRA (A) □ Roth IRA (B)   □ 401K (B) □ Other
	×		use or dependents? (Form 1
	×		
			☐ (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 retum last year containing a "capital loss carryover" on Form 1040 Schedule D?
×			9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
Catalog	Numbe	Catalog Number 52121E	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)

	:						Page 3
Additional Information and Questions Related to the Preparation of Your Return	Related to the Prepara	tion of Your Retui	u.				
1. Would you like to receive written communications from the IRS in a language other than English? $\ \square$ Yes	unications from the IRS	in a language othe	er than English?		x No If yes, which language?	anguage?	
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	f you check a box, your	tax or refund will n					
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	ig jointly, want \$3 to go		× You S	□ Spouse			
3. If you are due a refund, would you like:	a. Direct deposit ☐ Yes 📉 No		b. To purchase U.S □ Yes  ≍ No	b. To purchase U.S. Savings Bonds ☐ Yes ☒ No		our refund be ⊠ No	c. To split your refund between different accounts  ☐ Yes   ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account?	ke to make a payment d	lirectly from your ba	ank account?	Yes x No		<u>:</u> ]	
5. Did you live in an area that was declared a Federal disaster area? $\ \square$ Yes	d a Federal disaster are	ea? 🗆 Yes	x No If yes,	چ.			
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	eceive a letter from the		☐ Yes 🕱 No	0			
7. Would you like information on how to vote and/or how to	ote and/or how to registe	register to vote?	☐ Yes 🛪 No	0			
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.	by receiving grant mosupport continued rec	oney or other fede eipt of financial f	eral financial as unding. Your ar	sistance. The dat nswer will be use	ta from the foll d only for stat	lowing ques istical purpo	tions may be used by oses. These questions
8. Would you say you can carry on a conversation in English, both understanding $\&$ speaking?	ersation in English, both	า understanding &	speaking? 🗴 🗸	/ery well   Well	□ Not well	☐ Not at all	${\bf x}$ Very well $\;\square\;$ Well $\;\square\;$ Not well $\;\square\;$ Not at all $\;\square\;$ Prefer not to answer
9. Would you say you can read a newspaper or book in English?	oer or book in English?	x Very well	well   Well	□ Not well	□ Not at all		☐ Prefer not to answer
10. Do you or any member of your household have a disability?	nold have a disability?			☐ Prefer no	Prefer not to answer		
11. Are you of your spouse a veteral from the 0.5. Arried 12. Your race?	il tile 0.0. Allied Folges?		ON K		rielei ilot to aliswei		
dian or Alaska Native	☐ Asian ☐ Black or .	□ Black or African American	☐ Native Haw	□ Native Hawaiian or other Pacific Islander		☐ White	x Prefer not to answer
13. Your spouse's race?							
ndian or Alaska Native	☐ Asian ☐ Black or ,	□ Black or African American	☐ Native Haw	□ Native Hawaiian or other Pacific Islander		☐ White	☐ Prefer not to answer
x No spouse							
14. Your ethnicity?		□ 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							
	Priv	Privacy Act and Paperwork Reduction Act Notice	vork Reduction A	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	or information we tell you our	legal right to ask for the	information, why we	e are asking for it, and	how it will be used.	We must also to	ell you what could happen if we
do not receive it, and whether you'r esponse is voluntary, required to obtain a benefit, or mandatory. Our legar right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in confacting 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 requires that 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 1545-164-1864. Also 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: MP.1.T.SP 1111 Constitution Ave. MW. Washington, D.2.20224	itary, required to obtain a ben e IRS volunteer income tax pr es. The information may also ay not be able to use your ass inis study is 1545-1964. Allso, chick Coordinatine Commit.	efit, or mandatory. Our eparation and outreach be used to establish eff istance in these prograsistance have any comme e. SE:W:CAR:MP:TIT	legal right to ask for programs. The infor ective controls, send ms. The Paperwork ents regarding the tin SP. 1111 Constitution	Information is 5 U.S.C. Tradion you provide ma It correspondence and i Reduction Act requires ne estimates associate no Ave. NW. Washingtte	301. We are askin yo be furnished to o ecognize voluntee that the IRS disple d with this study or DC 20224	ig for this inform others who coord rs. Your respons ay an OMB contraggestion on reggestion on r	ation to assist us in contacting linate activities and staffing at se is voluntary. However, if you rol number on all public making this process simpler,
Catalog Number 52121E		ww	www.irs.gov			For	Form <b>13614-C</b> (Rev. 10-2022)

a Employe	e's social security number 328-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	N	Visit	the IRS website at .irs.gov/efile
<b>b</b> Employer identification number (EIN)	34-	800XXXX	1 Wag	ges, tips, other compensation \$41,000.0		Federal income	e tax withheld \$1,900.00
c Employer's name, address, and ZIP code			<b>3</b> Soc	cial security wages	-	Social security	
Pests B Gone			5 Med	\$42,000.0 dicare wages and tips		Medicare tax v	\$2,604.00
1453 Roosevelt Circle				\$42,000			\$609.00
YOUR CITY, YOUR STATE, ZIP			<b>7</b> Soc	cial security tips		Allocated tips	Ţ Ç
d Control number			9		10	Dependent car	re benefits
e Employee's first name and initial Last	name	Suff.	<b>11</b> Nor	nqualified plans	12 C	See instruction	ns for box 12 \$1,000.00
Thomas Polk 100 Brooks Drive YOUR CITY, YOUR STATE, ZIP			13 Statuempl	loyée plan sick pay	12		
					12 C o d e	2d	
f Employee's address and ZIP code  15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tav	18 Local wages, tips, etc	10 1	ocal income tax	20 Locality name
YS 34-800XXXX			00.00	Local wages, tips, etc	, 13 -		20 Eddity Hame
W 2 Ware and In St				   Department	of the	Treasury—Intern	al Revenue Service

 $\mathbf{W-2}$  Wage and Tax Statement

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

		CORRE	CTED (if checked)				
PAYER'S name, street address, cit or foreign postal code, and telepho		country, ZIP	Payer's RTN (optional)	ON	1B No. 1545-0112		
ADELPHI BANK AND TRU	IST			"	2022	Interest	
8020 YONKERS BLVD			1 Interest income	1 4		Income	
YOUR CITY, YOUR STATI	E, ZIP		420.00		rm <b>1099-INT</b>		
			\$ 130.00 2 Early withdrawal penalty	Fo	rm 1099-IIVI		
			2 Early Williarawai perialty			Copy 2	
PAYER'S TIN	RECIPIENT'S TIN		\$		26.00		
			3 Interest on U.S. Savings Box	nds and T	reas. obligations		
22-700XXXX	328-00-XX	XX					
			\$				
RECIPIENT'S name			4 Federal income tax withheld	5 Inves	ment expenses		
THOMAS POLK			\$	\$			
			6 Foreign tax paid	<b>7</b> Foreign	country or U.S. possession	To be filed with recipient's state	
Street address (including apt. no.)			\$			income tax	
100 BROOKS DRIVE			8 Tax-exempt interest	interest			
City or town, state or province, cou	ıntry, and ZIP or foreign post	tal code	\$	\$		required.	
YOUR CITY, YOUR STATI	YOUR CITY, YOUR STATE, ZIP			<b>11</b> Bond			
FATCA filing requirement			\$	\$			
			·	13 Bond	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	
						\$	
Form <b>1099-INT</b>			www.irs.gov/Form1099INT	Depa	tment of the Treasury	- Internal Revenue Service	

# Form **1095-A**

## **Health Insurance Marketplace Statement**

OMB No. 1545-2232

2022

Department of the Treasury Internal Revenue Service

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

► Go to www.irs.gov/Form1095A for instructions and the latest information.

records. CORRECTED

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

### Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	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	
<b>24</b> April	\$446	\$602	\$388	
<b>25</b> May	\$446	\$602	\$388	
<b>26</b> June	\$446	\$602	\$388	
<b>27</b> July	\$446	\$602	\$388	
28 August	\$446	\$602	\$388	
29 September	\$446	\$602	\$388	
<b>30</b> 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

### **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

- · 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
  - o unreimbursed doctor bills for \$900
  - o prescription medicine \$200
  - o replacement of a crown \$1,500
  - o over the counter medication \$40
  - o 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 \$age 55 or older.	to her HSA because she is
8.	The gym membership is a qualified medical expense for HSA purp	ooses.
	<ul><li>a. True</li><li>b. False</li></ul>	

- 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.

- 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

- 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.

## **Advanc**

ed	Scenario 7: Retest Questions
15.	The taxable portion of Emily's pension from Maple Enterprises using the simplified method i \$19,350.
	a. True
	b. False
16.	The taxable amount of Emily's social security income is:
	<b>a.</b> \$21,203
	<b>b.</b> \$18,023
	<b>c.</b> \$17,062
	<b>d.</b> \$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?
	<b>a.</b> \$0
	<b>b.</b> \$250
	<b>c.</b> \$300
	<b>d.</b> \$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 car	n claim the	credit for other	dependents	for their	daughter Sa	ıfari
--	-----	------------------	-------------	------------------	------------	-----------	-------------	-------

- 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

## **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 <b>cannot</b> 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?
	<b>a.</b> \$3,250
	<b>b.</b> \$2,500
	<b>c.</b> \$750
	<b>d.</b> \$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?
	<b>a.</b> \$0
	<b>b.</b> \$10
	<b>c.</b> \$240
	<b>d.</b> \$250
29.	Joanne can make estimated tax payments to avoid owing tax next year.
	a. True
	b. False

## **Directions**

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

# Adv

dvanced	Scenario 9: Retest Questions
30	D. Thomas is eligible to claim the Qualifying Widower filing status.
	a. True
	b. False
3	1. What is Thomas's adjusted gross income on his Form 1040?
	<b>a.</b> \$41,130
	<b>b.</b> \$41,104
	<b>c.</b> \$41,000
	<b>d.</b> \$21,704
32	2. Thomas is eligible to claim the credit for other dependents in 2022.
	a. True
	b. False
3	3. Thomas qualifies to claim a retirement savings contribution credit.
	a. True
	b. False
34	4. What is the total amount of advanced payment of premium tax credit that Thomas received in 2022?
	<b>a.</b> \$7,224
	<b>b.</b> \$5,352
	<b>c.</b> \$4,656
	<b>d.</b> \$388
3	5. Thomas's child and dependent care credit is refundable in 2022.
	a. True
	b. False





## **Military Course Scenarios and Test Questions**

#### **Directions**

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

## Military Scenario 1: 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.

## **Military Scenario 2: Test Questions**

3.	The Winters net financial profit from the move will be reported on:
	a. Form 1040 Schedule A, Itemized Deductions
	<b>b.</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)
	<b>a.</b> \$424
	<b>b.</b> \$457
	<b>c.</b> \$1,377
	<b>d.</b> \$1,485
6.	How much can Chad and Cindy claim as their total qualified lodging expenses?
	<b>a.</b> \$0
	<b>b.</b> \$88
	<b>c.</b> \$440
	<b>d.</b> \$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:
  - observed 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.
	<ul><li>a. True</li><li>b. False</li></ul>
10.	Bobby and Brenda have days to file their 2022 tax return after he returns from the combat zone.
	<b>a.</b> 0
	<b>b.</b> 108
	<b>c.</b> 180
	<b>d.</b> 288

## Military Scenario 5: William and Nancy Ware

#### **Directions**

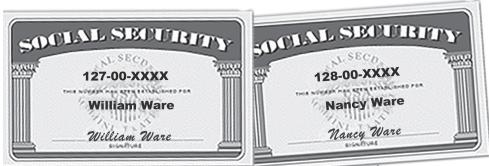
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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.
  - o Rented: 1/1/2022 to 12/31/2022
  - o Annual rental income: \$21,300
  - o 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.





Form <b>13614-C</b> (October 2022)		Intal	   	Department of the Xe/Interview	<u>ම</u> න	Department of the Treasury - Internal Revenue Service nterview & Quality Reviev	Revenue S <b>Rev</b>	sury - Internal Revenue Service Quality Review Sheet	leet			OMB Number 1545-1964	ımber 964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.	is Forms W-2, or ITIN letters for id driver's licer	1099, 1098 or all perso	, 1095. ons on you and you	ur tax re ur spous		Please c     You are completed by the point in the p	complet respone te and a	Please complete pages 1-4 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	4 of this for in information.	orm. tion on you	ur return. ified volur	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.	ride er.
	Volunteers	s are trained To report	ed to prov	vide higł cal beha	h quality ivior to th	service ar ne IRS, em	ld uphol	Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	est ethical @irs.gov	standard	·s		
Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	<b>nation</b> (If you a	re filing a jc	oint return	, enter y	our name	s in the sa	me order	r as last yea	ar's return)				
1. Your first name WILLIAM		M.I.	Last name WARE	ame				Bes You	Best contact number Your Phone Number	umber mber	Are yc × Ye	Are you a U.S. citi: ≭ Yes	citizen? No
2. Your spouse's first name		≖. ≅	Last name WARE	ame				Bes	Best contact number Your Phone Number	umber	ls your	Is your spouse a U.S. citizen?	.S. citizen? No
3. Mailing address 237 NORTH 2ND STREET		_				Apt# City	City YOUR CITY				State	IZ Y	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	tle		6. L	ast year,	6. Last year, were you:				a. Ful	a. Full-time student	ent   Yes	s No
03/20/1978	SOLDIER			р. Т	Fotally and	Totally and permanently disabled	ntly disal		Yes x No		c. Legally blind	□ Yes	s No
7. Your spouse's Date of Birth		se's job titk	o.	9. L	ast year,	9. Last year, was your spouse:	:esnods				a. Full-time student		×
10/25/1976	CUSTOMER SERVICE REP	SERVICE	REP.	D. T	otally and	Totally and permanently disabled	ntly disal				c. Legally blind	□ Yes	Si No
<ol> <li>Can anyone claim you or your spouse as a dependent?</li> <li>Have you your spouse or dependents been a virtim of fav related identity thatfor been issued an Identity Drotection DIN2</li> </ol>	your spouse as	a depende	nt : of tav rel	opto Data	thoft	or hear ice	מפקפו	Identity Dro	Yes X No		Onsure	\ \ \ \ \ \	2
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	(optional) (this	email addre	ss will no	t be used	d for conta	acts from the	he Intern	al Revenue	Service)	<u>.</u>			₹
Part II - Marital Status and Household Information	d Household	Informati	lo										
1. As of December 31, 2022, what		Never Married		is includ	es registe	ed dome	stic partn	nerships, civ	/il unions, c	r other for	mal relation	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	state law)
was your marital status?	x Ma	Married	ю.	If Yes, D	id you ge	a. If Yes, Did you get married in 2022?	n 2022?					□ Yes	oN ×
	[	2000	<u>م</u> 5	Did you	<ul><li>b. Did you live with y</li></ul>	our spous	e during	<ul> <li>b. Did you live with your spouse during any part of the last six months of 2022?</li> </ul>	the last six	k months o	f 2022?	x Yes	Si No
	. ē	n cen					-						
	, rec	Legally Separated		ate of sep	Date of separate mainte	Date of separate maintenance decree	decree			I			
		N I GOWGG		on	2000	מבו							
<ul><li>2. List the names below of:</li><li>everyone who lived with you last year (other than your simpone you supported but did not live with you last year</li></ul>	ou last year (ot t did not live wit	her than yo h you last y	ur spouse) 'ear	( <del>c</del>				If adc	itional spac	ce is neede	ed check h	If additional space is needed check here □ and list on page (	st on page 3
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship Number of to you (for months example: lived in your home daughter, last year page at your bone at your home at your	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, I Canada, or Mexico (last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time   Student   Flast year   (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying a qualifying child/relative of any other loves (no. 1)	Did this person provide more than 50% of his/ her own	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?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(b)	(c)	(b)	(e)	(f)	(g)	(h)	(i)	(yearile)	(yes,no,n/a)		(yearnorma)	(yes/no)
JEFFERY WARE	11/22/2004	SON	12	YES	YES	S	YES	NO					
Catalog Number 52121E					\ww	www.irs.gov					For	m 13614-C	Form <b>13614-C</b> (Rev. 10-2022)

Page 2	Check appropriate box for each question in each section	sure Part III – Income – Last Year, Did You (or Your Spouse) Receive	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	□ 2. (A) Tip Income?	3. (B) Scholarships? (Forms W-2, 1098-T)	] 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	□ 5. (B) Refund of state/local income taxes? (Form 1099-G)	☐ 6. (B) Alimony income or separate maintenance payments?	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)	3. (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.)	sure Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? $\Box$ Yes $\Box$ No	2. Contributions or repayments to a retirement account?	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)		☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions		☐ 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)	sure Part V – Life Events – Last Year, Did You (or Your Spouse)	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)	□ 3. (A) Adopt a child?	1. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	☐ 6. (A) Receive the First Time Homebuyers Credit in 2008?	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?	(A) File a federal return last year o	☐ 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)
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	S C Pe	Yes	×													×		Yes										Yes										Cata

Additional Information and Questions Related to the Prenaration of Your Return	Related to the Prenaration	n of Your Return				Page
1. Would you like to receive written communications from the IRS in a language other than English?   2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	nunications from the IRS in If you check a box, your ta	a language other than x or refund will not cha	English?   Yes	X No If ye	x No If yes, which language?	35
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund 3. If you are due a refund, would you like:  □ Yes ☒ No	ng jointly, want \$3 to go to a. Direct deposit  Yes 🛪 No	this fund X You b. To pur	X You		. To split your refun ⊺ 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?  \Boxed{\omega} Yes \Boxed{\omega}. Did you live in an area that was declared a Federal disaster area?  \Boxed{\omega} Yes \Boxed{\omega}	ike to make a payment direct	ectly from your bank acc	count?  \( \triangle \triangle \triangle \)	) 8 ×		
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?	receive a letter from the IR	)				
7. Would you like information on how to vote and/or how to register to vote?    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	ote and/or how to register e by receiving grant mon support continued recei	to vote?	<ul><li>⋉</li><li>⋈</li><li>⋈</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li><li>x</li>&lt;</ul>	. The data fro	m the following c y for statistical p	questions may be used by urposes. These question
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<ol> <li>Would you say you can read a newspaper or book in English?</li> <li>Do you or any member of your household have a disability?</li> </ol>	per or book in English? hold have a disability?	x Very well	No No	Not well Not Brefer not to answer	☐ Not at all answer	☐ Prefer not to answer
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The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at your testing and staffing at volunteer. 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 number on all public information requested information 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	for information we tell you our leg intary, required to obtain a benefi ne IRS volunteer income tax prep ies. The information may also be any not be able to use your assist this study is 1545-1964. Also, if y roducts Coordinating Committee,	gal right to ask for the inform: t, or mandatory. Our legal rig- aration and outreach prograt- used to establish effective or ance in these programs. The you have any comments reg; SE:W:CAR:MP:T.T.SP, 111;	ition, why we are asking ht to ask for information rs. The information you putrols, send correspon Papework Reduction K rding the time estimate: 1 Constitution Ave. NW	for it, and how it is 5 U.S.C. 301. V provide may be full flance and recognic requires that the associated with Washington, DC	will be used. We must Ne are asking for this in inrished to others who ize volunteers. Your re he IRS display an OMB this study or suggestion 20224	also tell you what could happen if nformation to assist us in contacti coordinate activities and staffling sponse is voluntary. However, if y t control number on all public t control number on all public n on making this process simpler,
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## **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.	<ul> <li>Which schedule is used to report rental income and expenses?</li> <li>a. Schedule C, Profit or Loss From Business</li> <li>b. Schedule D, Capital Gains or Losses</li> <li>c. Schedule E, Supplemental Income and Loss</li> <li>d. Schedule F, Profit or Loss from Farming</li> </ul>
14.	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:
  - o 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 12/31/2022Annual rental income: \$21,300
  - o 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.
  - o 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**

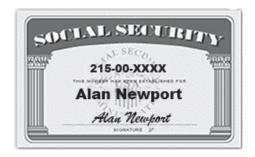
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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
- o 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 <b>13614-C</b> (October 2022)		lnt	Department of the Intake/Interview	partment or tervie	f the Treasu	Department of the Treasury - Internal Revenue Service nterview & Quality Review	Revenue S <b>y Rev</b>	venue Service Review Sheet	heet			OMB Number 1545-1964	umber 1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.	is Forms W-2 ir ITIN letters id driver's lice	, 1099, 1098 for all personses	, 1095. ons on you and you	ur tax re ır spous	turn.	Please     You are comple     If you h	complete respons te and ac	e pages 1 sible for tl ccurate in stions, ple	Please complete pages 14 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.	rm. Ion on yo	ur return. ified volur	Please prov	vide rer.
Party Doronal Information	Voluntee	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at wixoltax@irs.gov	ed to prov	ide high	vior to the	To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	nd uphol	d the high	@irs.gov	standard	ဖ်		
rart I - Tour retsonal information (il you ale lilling a joint leturil, entel you manies in the same order as last year s return)	nation (ii you	are IIIIIg a j		enter y	our riarrie	is ill ille sa	ille olde	as last ye	al s return)		-		
1. Your first name ALAN		Σ	Last name NEWPORT	ame ORT				Be 67.	Best contact number 678-123-4567	mber	Are you x Yes	a U.S.	citizen? □ No
2. Your spouse's first name MARIA		M.I.	Last name NEWPORT	ame ORT				Be	Best contact number	ımber	Is your :	esnods	a U.S. citizen? ≍ No
3. Mailing address 700 BOND STREET						Apt # C	City LONDON				State U.K.	IZ M	ZIP code W2SC5
4. Your Date of Birth	5. Your job title	title		6. L	ast year,	6. Last year, were you:				a. Ful	a. Full-time student		Yes x No
11/15/1972	US GOVT	US GOVT EMPLOYEE		b. T	otally an	Totally and permanently disabled	ntly disak		Yes x No	o.	Legally blind	¥ □	Yes x No
7. Your spouse's Date of Birth		8. Your spouse's job title	Ф	9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Ful	a. Full-time student		Yes x No
6/15/1971	MANAGER	~		b. T	otally an	Totally and permanently disabled	ntly disa	oled	Yes x No	o.	Legally blind	□ Yes	ss No
10. Can anyone claim you or your spouse as a dependent?	your spouse a	s a depende	nt?						Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents I	oeen a victin	of tax rel	ated ider	ntity theft	or been is	sued an I	dentity Pro	otection PIN	نے		¥   	Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	(optional) (this	s email addre	ess will no	: be used	for cont	acts from t	he Intern	al Revenu	e Service)				
Part II - Marital Status and Household Information	d Household	d Informati	on										
1. As of December 31, 2022, what		Never Married		is includ	es registe	ered dome	stic partn	erships, d	(This includes registered domestic partnerships, civil unions, or other formal relationships under state	r other for	mal relatior	nships unde	r state law)
was your marital status?	×	Married		lf Yes, D	id you ge	a. If Yes, Did you get married in 2022?	n 2022?					¥ □	×
			Ď.	Did you	ive with	our spous	e during	any part o	b. Did you live with your spouse during any part of the last six months of 2022?	months o	f 2022?	x Yes	oN 🗆
		Divorced	Ö	te of fina	Date of final decree					ı			
		Legally Separated		te of sep	arate ma	Date of separate maintenance decree	decree						
	<b>S</b>	Widowed	Ϋ́	ar of spo	Year of spouse's death	ath							
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than your spouse)</li></ul>	ou last year (c	other than yo	our spouse	(				lf ad	If additional space is needed check here	e is need	ed check he		and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	t did not live w	ıth you last y	/ear						To be cor	npleted b	y a Certifi	To be completed by a Certified Volunteer Preparer	er Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter,	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year	Single or Married as of 12/31/22 (S/M)	Full-time Student Flast year [(yes/no) (	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other	Did this person provide more than 50% of his/	Did this person have less than \$4,400 of income?	Did the taxpayer(s) provide more than 50% of support for	Did the taxpayer(s) pay more than half the cost of maintaining a
	Ę	parent, none, etc)	Ę	(	(yes/no)	1	Ę	€	person? (yes/no)	her own support?	(yes,no,n/a)	this person? (yes/no/n/a)	home for this person?
(a)	(a)	(2)	(a)	(a)	(2)	(6)	E)	Ξ		(yes,no,n/a)			(yes/no)
Ostolog Number E0101E						w ire						13614_C	13614-C (Bay 40 2020)
Catalog Number 32121E					<b>MM</b>	www.iis.gov					101	7-1-00-E	• (Rev. 10-2022)

Page 2	n each sectior	ire   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)		5. (B) Refund of state/local income taxes? (Form 1099-G)	(B) Alimony income or separa	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)		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.)	ire Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?	2. Contributions or repayments to a retirement account?   IRA (A)   Roth IRA (B)   401K (B)   Other	econdary educational expenses for	4. Any of the following? $\qquad \square$ (A) Medical & Dental (including insurance premiums) $\qquad \square$ (A) Mortgage Interest (Form 1098)	☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions	5. (B) Child or dependent care expenses such as daycare?	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	7. (A) Expenses related to self-employment income or any other income you received?	8. (B) Student loan interest? (Form 1098-E)	ire 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?		8. (A) File a federal retum 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]	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)
	propriat	o Unsure											_ 					o Unsure										o Unsure				_ 			_ _			Catalog Number 52121E
	eck ap	Yes No		×	×	×	×	×	×	×	×	×	×	×	×	×		Yes No	×	×	×	×		×	×	×	×	Yes No	×	×	×	×	×	×	×	×	×	alog Nuı
	ਹ   	<b>&gt;</b>	×														ت	>	_									<b>/</b>	l								_	Ca

2. Protective trailer compagner Fund (flycouples) a language other than English? — You all you see the trained between different accounts. 2. Protective trailer compagner Fund (flycouples) a between the trailer of th	1. Would you like to receive written communicati	Additional Illionnation and Adestrons Netated to the Liebaration of Loan Netatin						
Clock here if your or your spouse if filing piliny, van 18 to go to this fund  I you are due a refund, would you like to make a payment directly from your bank account?  I you have a balance due, would you like to make a payment directly from your bank account?  I you have a balance due, would you like to make a payment directly from your bank account?  I you have a balance due, would you like to make a payment directly from your bank account?  I So did you like in an area that was declared a feeder directly from your bank account and the like a make a payment directly from your bank account a like a lik	<ol><li>Presidential Election Campaign Fund (If you c</li></ol>	tions from the IRS in a language check a box, your tax or refund	other than Engli	ish? 🗌 Yes	× No If y	es, which lang	uage?	
4. If you have a balance due, would you like the make a payment directly from you'll were the balance due, would you like the make a payment directly from you'll were the balance due, would you like the make a payment directly from you'll were the balance due, would you like the make a payment directly from you'll were the balance due, would you like the make a payment directly from the balance due, would you like the make a payment directly from the balance due, would you like the make a payment directly directly a like the balance due, would you like the like information on how to vote and chrow to register to vote?   7. Would you like the formation on how to vote and chrow to register to vote a make a like the balance due, would you like the payment directly directly and the balance due, would you say you can read a newspaper or book in English to the understanding & speaking? By vow well well be used only for statistical purposes. Here of the narwer are optional.  7. Would you say you can read a newspaper or book in English to the understanding & speaking? By vow well well be used only for statistical purposes. Here of the narwer it are optional.  7. Your acceptance of your household have a disability?  7. You accept the payment of the paymen	Check here if you, or your spouse if filing joint 3. If you are due a refund, would you like: a.	tly, want \$3 to go to this fund Direct deposit	∑ You ☐ You ☐ [	Spouse     Se U.S. Saving:     Se U.S. Saving:     Second Secon		To split your r	efund betw	een different a
5. Did you live in an area that was declared a Federal disaster area?   Yes   No    7. Would you live in the properation should be added to the following duestions and the following questions are declared a federal disaster area?   Yes   No    7. Would you like information on how to vote and/or how to register to work?   Yes   No    8. Would you say you can carry on a conversation in English both understanding & speaking   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   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   Your answer will be used only for statistical purposes. These questions are optional.  9. Would you say you can carry on a conversation in English both understanding & speaking   Your answer will be used on your purpose or both in English both understanding & speaking   Your answer will be used on your purpose or both in English both understanding & speaking   Your answer   Well   We	$\Box$ 4. If you have a balance due, would you like to $\pi$	☐ Yes   ٰ≍ No nake a payment directly from vo	☐ Yes [ ur bank account	No □ Yes		Yes	<u>8</u>	
Condition or your spouse if litting planting, receive a letter from the IRS?   Yes   No.	5. Did you live in an area that was declared a Fe	ederal disaster area?   Yes	× No	yes, where?	]			
7. Would you like information on thow, to be asider flow to begalser to be used by Many Yea et ax preparation sites operate by receiving great money or other Federal financial stastistance. 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 creat my on a conversation in English both understanding & speaking? See Very well. Well well will be used only for statistical purposes. These questions 9. Would you say you can read an every sepageer or book in English?  10. Do you or any member of your bousehold have a disability?  11. Are you or your spouse a Veteran from the U.S. Armed Forces?  12. Your spouse's need?  13. Your spouse's need?  14. Your spouse's need?  15. Your spouse's need?  16. Annerican indian or Alaska Native.  17. Asian Black or Affican Armerican.  18. Nould you say you can will be used to the properties of the properties in the properties of the properties in the properties in the properties in the properties of the properties in the properties in the properties of the properties in the RFS colument in th	6. Did you, or your spouse if filing jointly, receive	e a letter from the IRS?		N N				
In serior apply or trees grants or to support continued receipt or mancial funding. Your answer visit be used to apply or trees grants or to support continued receipt or mancial funding. Your are optional.  8. Would you say you can carry on a conversation in English both understanding & speaking? Si Very well   Well   Not well   Not at all   Prefer not to answer 10. Do you or any member of your household have a disability?   Year well   Well   Well   Not well   Not well   Prefer not to answer 11. Do you or any member of your household have a disability?   Year well   Well   Well   Not well   Not well   Prefer not to answer 12. You raspong a Veteran from the U.S. Armed Forces?   Year well   Well   Well   Not well   Prefer not to answer 13. Your spouse's race?   White   Sian   Black or African American   Native Hawaiian or other Pacific Islander   White   Si Prefer not to answer 14. Your ethnicity?   Hispanic or Latino   Not Hispanic	7. Would you like information on how to vote and Many free tax preparation sites operate by re-	d/or how to register to vote?	☐ Yes ☐ federal financia	x No al assistance. ˙	The data fro	m the followi	ng questio	ns may be us
8. Would you say you can carry on a conversation in English, both understanding & speaking? E Very well   Well   Not well   Not 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 any member of your household have a disability?   Yes   No   Prefer not to answer 11. Are you or any member of your household have a disability?   Yes   No   Prefer not to answer 11. Are you or your spouse a Vereran from the U.S. Armed Forces?   Yes   No   Prefer not to answer 11. Your race?   You race?   No will have a disability?   Yes   No   Prefer not to answer 12. Your spouse's race?   Yes   No   Prefer not to answer 13. Your spouse's race?   White   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer 13. Your spouse's race?   Hispanic or Latino   Not Hispanic o	this site to apply for these grants of to suppo- are optional.	or commued receipt of milant	da lunding. 10	ui aliswei wiii	io nasn an	y ior statistic	ai pui post	enh esemires
9. Would you say you can read a newspaper or book in English? 10. Do you or any member of your household have a disability? 11. Are you or your spouses a Veteran from the U.S. Armed Forces? 12. Your race? 13. You or your spouses a Veteran from the U.S. Armed Forces? 14. A member of your majors and a list of the force of African American 15. You race? 16. You race? 17. You race? 17. You race? 17. You race? 18. No Prefer not to answer 19. You race? 19. White Standar Deferrance or Anion Deferrance or African American 19. You race? 10. You race a saking for the information we lay you what could happen five a reason from the round of 1974 requires that when we ask for information, why we are asking for it is information to be sold in a brefit, or maddle or you investment and of participation we lay you what could happen five you are along that the round of the participation and the round race of the round race of the ra	8. Would you say you can carry on a conversatic	on in English, both understandir	ig & speaking?	x Very well □	☐ Well ☐	Not well	lot at all	Prefer not to
11. After your or your response a Veteran from the U.S. Armed Forces?	<ol> <li>Would you say you can read a newspaper or 10 Do you or any member of your household had</li> </ol>		well		÷	] Notatall	<u> </u>	efer not to ansv
12. Your race?  13. Your race?  14. Your spouse's race?  15. Your spouse's race?  16. Anerican Indian or Maska Native	11. Are you or your spouse a Veteran from the L				refer not to a	nswer		
American Indian or Alaska Native	12. Your race?							
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	aska Native			Hawaiian or oth	ner Pacific Is			Prefer not to a
American Indian or Alaska Native	:	I		:	:			;
15. Your spotses  16. Your spotses  17. Your spotses  18. Your spotses  18. Your spotses  19. You spotses  19				Hawaiian or otr	ner Pacific Is			Prefer not to a
Additional comments  Additional comments  Privacy Act and Paperwork Reduction Act Notice  Privacy Act and Paperwork Reduction Act Notice  The Privacy Act of 1974 requires that when we ask for information we tell you our legality to ask for information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information to assist us in connecting and saffing at your realize that when we ask for information may be able to use the subject of the subject was a strain and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information to assist us in connecting and saffing at your realize that the IRS display an OMB control number on all public information requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information and public information and subject that the IRS display and our samples in the saffing at a secondated with this study is 1964-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, catalogo Number 52121E			inic or Latino		Sanswer			
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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 conflacting you indested and or participation in the IRS volunteer income tax preparation and outscard programs. The information you provide may be the will be used to establish effective controls, send correspondence and recognize volunteers. Who conditions are and staffing at you not not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requested. The OMB Control Number for this study is 1545-1964. Also, if you have any comments repeated with this study or suggestion on making this process simpler, please white to the Internal Revenue Service, Tax Products Coordinating Committee, S.E.W.CARAFIETT.SP. 1711 Constitution Ave. NW, Washington, DC 20224  Catalog Number 52121E  Permandary Control Number for this study is 1545-1964. Also, if you have any comments repeated with this study or suggestion on making the process simpler, which is the internal Revenue.	Additional comments							
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vog.sii.www	The Privacy Act of 1974 requires that when we ask for inform do not receive it, and whether your response is voluntary, reyou relative to your interest and/or participation in the IRS vc volunteer return preparation sites or outreach activities. The don ot provide the requested information, the IRS may not be information requests. The OMB Control Number for this stud please write to the Internal Revenue Service, Tax Products C	mation we tell you our legal right to ask squired to obtain a benefit, or mandator, olunteer income tax preparation and ou information may also be used to establ be able to use your assistance in these py is 1545-1964. Also, if you have any c Coordinating Committee, SE:W:CAR:M	for the information, v . Our legal right to a: reach programs. The ish effective controls rograms. The Paper omments regarding t	hy we are asking fe sk for information is s information you pu send corresponde work Reduction Ac the time estimates stitution Ave. NW, W	or it, and how it 5 U.S.C. 301. rovide may be f roce and recogn t requires that t associated with Vashington, DC	will be used. We r We are asking for urnished to others ize volunteers. Yo I RS display an this study or sugg	must also tell y this informatic who coordine our response i OMB control jestion on mak	vou what could ha on to assist us in control assist us in control and standary. Howe sould have on all publying this process sould have so an all publying this brocess sould have so an all sould have sould have so a sould have so an all sould have so and sould have sould have so and sould have so and sould have so and so an
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	a Employee's social sec 215-00-	,	DMB No. 1545-00	Safe, accurate, PAST! Use	IRS	file	Visit the IRS website a www.irs.gov/efile
Employer identification numbe			1	Wages, tips, other cor	npensation	2 Federal i	income tax withheld
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ONDON, UK, 3WAC4			7	Social security tips		8 Allocated	d tips
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ALAN NEWPORT			13	employee plan	Third-party sick pay	12b	
700 BOND STREET						d e	
ONDON, UK W2SC5			14	Other		12c	
						12d	
Employee's address and ZIP co	ode					e	
State Employer's state ID num	nber 16 State w	rages, tips, etc. 17	7 State income ta	x 18 Local wage	s, tips, etc. 1	19 Local incom	ne tax 20 Locality nar
	nd Tax Statement	•	202		epartment of	the Treasury –	Internal Revenue Servi

### **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

#### **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
- 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	. beainnina on	page 136.
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- 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

#### **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

### **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
  - o 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.



Form <b>13614-C</b> (October 2022)		Inta	Department of the Treas Intake/Interview &	partment o	f the Treas	Department of the Treasury - Internal Revenue Service Interview & Quality Review Sheet	Revenue S y Rev	Service /iew S	heet			OMB N 1545	OMB Number 1545-1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.	s Forms W-2, 1 r ITIN letters fo d driver's licen	099, 1098, r all perso se) for you	1095. ns on yo ı and you	ur tax re ır spous	eturn.	Please     You are comple     If you be	complet respon te and a	e pages 1 sible for 1 ccurate in	Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.	rm. Ion on yo	ur return. ified volur	Please pro	ovide arer.
	Volunteers are trained to To report un	are traine To repo	d to prov	ride high cal beha	quality vior to t	service a he IRS, en	nd upho nail us a	ld the hig t wi.volta	re 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	standard	ý		
Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)	nation (If you ar	e filing a jo	int return	, enter y	our name	s in the sa	me orde	r as last y	ear's return)				
1. Your first name KENDALL		M.I.	Last name KING	ame				Be Y	Best contact number YOUR PH #	mber	Are yo	Are you a U.S. citizen?	tizen? ] No
2. Your spouse's first name SIENA		M	Last name KING	ame				Be	Best contact number	mber	Is your	r spouse a	Is your spouse a U.S. citizen?
3. Mailing address		-				Apt # C	City YOUR CITY				State	Z	ZIP code
4. Your Date of Birth	5. Your job title	<u>e</u>		9. F	ast year,	6. Last year, were you:				a. Ful	a. Full-time student		Yes x No
04/04/1982	DRIVER			р. Т	otally an	Totally and permanently disabled	ently disa	peld	Yes x No		c. Legally blind		Yes x No
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title	4	9. L	ast year,	9. Last year, was your spouse:	:esnods			a. Ful	a. Full-time student		Yes x No
06/07/1982	TEACHER			D. T	otally an	Totally and permanently disabled	ently disa	pled	Yes x No	c;	Legally blind		Yes x No
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a depender	ıt?						Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	dependents be	en a victim	of tax rel	ated ider	ntity theft	or been is	sued an	Identity P	otection PIN	;		\ 	Yes x No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	optional) (this e	mail addre	ss will no	t be used	d for cont	acts from	the Interr	าal Reven	ue Service)				
Part II - Marital Status and Household Information	Household I	nformatic	n										
1. As of December 31, 2022, what		Never Married		is includ	es regist	ered dome	stic partr	nerships, c	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	r other for	mal relatior	nships unde	er state law)
was your marital status?	x Mar	Married	ģ	lf Yes, D	id you ge	a. If Yes, Did you get married in 2022?	in 2022?					_	×
		Divorced	<u>ن</u> 0	Did you te of fina	<ul><li>b. Did you live with y</li><li>Date of final decree</li></ul>	your spous	se during	any part o	<ul> <li>b. Did you live with your spouse during any part of the last six months of 2022?</li> <li>Date of final decree</li> </ul>	months o	f 2022?	×	Yes 🗆 No
		Legally Separated		te of ser	parate m	Date of separate maintenance decree	decree			1			
	piW 🗆	Widowed		ar of spo	Year of spouse's death	ath				1 1			
2. List the names below of:  • everyone who lived with you last year (other than your spouse)	ou last vear (oth	er than voi	Ir spouse					lf ac	If additional space is needed check here $\square$ and list on page 3	e is neede	ed check he	ere 🗌 and	list on page
• anyone you supported but did not live with you last year	did not live with	you last y	ear						To be cor	npleted b	y a Certifi	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy) to the second secon	nship for e: e:	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other	Did this person provide more than 50% of his/	Did this person have less than \$4,400 of income?		
3		parent, none, etc) (e)	ί	(3)	(yes/no)	(3	ર્	€	person? (yes/no)	her own support?	(yes,no,n/a)	this person? (yes/no/n/a)	home for this person?
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Page 2	Check appropriate box for each question in each section	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	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.)	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? $\ \square$ Yes $\ \square$ No	2. Contributions or repayments to a retirement account? $\Box$ IRA (A) $\Box$ Roth IRA (B) $\Box$ 401K (B) $\boxtimes$ Other	or yourself, spouse	4. Any of the following? $\square$ (A) Medical & Dental (including insurance premiums) $\square$ (A) Mortgage Interest (Form 1098)	☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions	5. (B) Child or dependent care expenses such as daycare?	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	7. (A) Expenses related to self-employment income or any other income you received?	8. (B) Student loan interest? (Form 1098-E)	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.)	uyers 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		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)
	te box for		] 1. (t	] 2.(/	] 3. (1	] 4. (t	] 5. (l	] 6. (t	] 7.(/		) · 6	]   10. (۱	]   11. (	]   12. (۱	]   13. (۱	]   14. (i	]   15. (۱		] 1. (1	] 2. C	] 3. (1	_ 4. A		] 5. (1	] 6. (1	) ·/	] 8. (1		1. (/	] 2. (*	] 3. (,	] 4. (I	5. <i>(</i> -		1) . 7. (1	  		121E
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1. Would you like to because wither communications from the IRS in a language other than English   Yes   No if yes, which language?  Check kine if you, or your spouse wither communications from the IRS in a language other than English   Yes   Source    Check kine if you or your spouse if ling pinity, want \$10 op to this fund   No to be seen a beta or fortund you like   1/45 or pure the IRS   No   1/45 or pure a belance due, would you like   1/45 or pure the IRS   1/45 or pure a belance due, would you like in make a payment directly from your be IRS   1/45 or pure the	Additional Information and Question	ns Related to the Preparation	on of Your Return					
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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	The Privacy Act of 1974 requires that when we a do not receive it, and whether your response is v you relative to your interest and/or participation is volunteer return preparation sites or outreach act do not provide the requested information, the IR\$ information requests. The OMB Control Number please write to the Internal Revenue Service, Tax	ask for information we tell you our le, voluntary, required to obtain a benef in the IRS volunteer income tax prep. Hivities. The information may also be S may not be able to use your assist for this study is 1545-1964. Also, if 'x Products Coordinating Committee	gal right to ask for the in it, or mandatory. Our leg anartion and outreach programs as used to establish effect tance in these programs you have any comments, SE:W:CAR:MP:T:T:SP	formation, why we a jud right to ask for inf ograms. The informe tive controls, send α. The Paperwork Res is regarding the time (s. 1111 Constitution / (s. 1111 Constitution	re asking for it, and hormation is 5 U.S.C.; attonyou provide may orrespondence and reduction Act requires testimates associated Ave. NW, Washington	ow it will be used. We m 301. We are asking for the be furmished to others vicognize volunteers. You that the IRS display an C with this study or sugget, DC 20224	rust also tell you what cor his information to assist u who coordinate activities i ur response is voluntary. I JMB control number on al	Ild happen if we s in contacting and staffing at However, if you Il public ess simpler,
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# Form W-2 and Form 1099-NEC

. ,	ee's social security number	OMB No. 154		Safe, accurate, FAST! Use	IRSP 1		le	www.ir	e IRS website at s.gov/efile
<b>b</b> Employer identification number (EIN)			<b>1</b> Wag	ges, tips, other com	pensation	2	Feder	al income t	ax withheld
20-900XXXX					\$32,000.00				\$3,200.00
c Employer's name, address, and ZIP code			<b>3</b> Soc	cial security wages	;	4	Social	security to	ax withheld
DILLARD COUNTY SCHOOL DISTRICT					\$35,000.00				\$2,170.00
143 ROCK ROAD			<b>5</b> Me	dicare wages and	tips	6	Medic	are tax wit	hheld
YOUR CITY, YOUR STATE, ZIP					\$35,000.00				\$507.50
			<b>7</b> Soc	cial security tips		8	Alloca	ted tips	
d Control number			9			10	Deper	ndent care	benefits
e Employee's first name and initial Last	name	Suff.	<b>11</b> No	nqualified plans			See i	nstructions	for box 12
						C o d e	E		\$3,000
SIENA KING 1551 CONCORD CIRCLE YOUR CITY, YOUR STATE, ZIP			13 Statuemp	loyee plan	Third-party sick pay	12b			
f Employee's address and ZIP code						12d			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages,	tips, etc. 1	9 Lo	cal inc	ome tax	20 Locality name
YS 123456-7	\$32,000		\$960.00						
Form <b>W-2</b> Wage and Tax St	atement	202	25	De	partment of	the Tr	easury	/—Internal	Revenue Service
Copy B—To Be Filed With Employee's FI This information is being furnished to the Irr									

	☐ CORRE	CTED (if checked)		
PAYER'S name, street address, city or foreign postal code, and telephone  DELICIOUS DELIVERIES 567 ALVIN AVENUE YOUR CITY, YOUR STATE, ZIP	r town, state or province, country, ZIP no.		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 compensa	ation	Сору В
RECIPIENT'S name KENDALL KING Street address (including apt. no.)	343-00-7474	consumer products to		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
1551 CONCORD CIRCLE City or town, state or province, country YOUR CITY, YOUR STATE, ZIP	y, and ZIP or foreign postal code	4 Federal income tax w \$ 5 State tax withheld	6 State/Payer's state no.	and the IRS determines that it has not been reported.  7 State income
Account number (see instructions)		\$		\$
Form <b>1099-NEC</b> (Rev. 1-2022)	(keep for your records)	www.irs.gov/Form1099NE0	Department of the Treas	sury - Internal Revenue Service

FILER'S name, street address, city or town, state or province, country, ZIP	FILER'S TIN		OMB No. 1545-2205	]	
or foreign postal code, and telephone no.	20-400	XXXX		Pavi	ment Card and
	PAYEE'S TIN		Form <b>1099-K</b>	,-	Third Party
DELICIOUS DELIVERIES	345-00	-XXXX	(Rev. January 2022)		Network
567 ALVIN AVENUE	1a Gross amour		(nev. January 2022)		
YOUR CITY, YOUR STATE, ZIP	card/third pa transactions	rty network	For calendar year	]	Transactions
	\$	30,000.00	20 _22_		
	1b Card Not Pre transactions	esent	2 Merchant category	/ code	Сору В
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$				For Payee
Payment settlement entity (PSE) Payment card	3 Number of patransactions	ayment	4 Federal income to withheld	ax	This is important tax
Electronic Payment Facilitator (EPF)/Other third party  Third party network	transactions	2,000	\$		information and is being furnished to
PAYEE'S name	5a January		5b February		the IRS. If you are
KENDALL KING	\$	3,000.00	\$ 2,	,500.00	required to file a return, a negligence
	5c March		<b>5d</b> April		penalty or other
Street address (including apt. no.)	\$	2,800.00	\$ 2,	,900.00	sanction may be imposed on you it
	<b>5e</b> May		<b>5f</b> June		taxable income
1551 CONCORD CIRCLE	\$	1,200.00	\$ 2,	,600.00	results from this transaction and the
	<b>5g</b> July		<b>5h</b> August		IRS determines that it
City or town, state or province, country, and ZIP or foreign postal code	\$	2,800.00	\$ 2	,200.00	has not been reported.
OUR CITY, YOUR STATE, ZIP	5i September		5j October		
PSE'S name and telephone number	\$	2,300.00	Ψ	,400.00	
	5k November		5I December		
	\$	2,200.00	Ψ	,100.00	
Account number (see instructions)	6 State		7 State identification	no.	8 State income tax withheld
					<u> </u>
					\$

# **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?
	<b>a.</b> Canceled debt is out of scope for VITA/TCE, so Siena and Kendall should be referred to a professional tax preparer.
	<b>b.</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.
	<b>d.</b> 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?
	<b>a.</b> \$32,500
	<b>b.</b> \$23,080
	<b>c.</b> \$22,580
	<b>d.</b> \$20,623
13.	Kendall can claim a credit for sick leave for certain self-employed individuals for 2022.
	a. True
	<b>b.</b> False
14.	Kendall must check "Yes" to the digital asset question on Form 1040.
	a. True
	<b>b.</b> False
15.	For 2022, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
	<b>a.</b> \$0
	<b>b.</b> \$250
	<b>c.</b> \$300
	<b>d.</b> \$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**

	a. rue
	<b>b.</b> False
3.	Herb and Alice are eligible to claim the earned income credit (EIC) in 2022.

1. What is Herb and Alice's standard deduction? \$

2. The taxable amount of Herb and Alice's Social Security is \$2,500.

# **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.
	<ul><li>a. True</li><li>b. False</li></ul>

#### **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.
	<ul><li>a. True</li><li>b. False</li></ul>
8.	Luther and Lexi are eligible for a premium tax credit (PTC) of \$1,050.  a. True b. False
9.	Luther and Lexi <b>cannot</b> claim a deduction for any of their charitable donations because they do not have enough expenses to itemize. <b>a.</b> True <b>b.</b> False

# Scenario 4: Kendall King

# **Directions**

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

# Scena

io 4:	Retest Questions
10.	What is the amount of Siena and Kendall's retirement savings contributions credit?
	<b>a.</b> \$0
	<b>b.</b> \$200
	<b>c.</b> \$300
	<b>d.</b> \$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 <b>cannot</b> claim a credit for sick leave for certain self-employed individuals for 2022.
	a. True
	<b>b.</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.

### 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 <b>not</b> change immigration status during 2022. For 2022 federa 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 <b>not</b> 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 reentered 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-XXXXXX.
- 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** 

# Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only.

2022

OMB No. 1545-0074

		Go to www.irs.gov/Form8843			Attachment
partment of the Treasury ernal Revenue Service		or the year January 1—Decemb		•	Sequence No. 102
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	Page
	ofessional Athletes
	e name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates
	ition:
I6 Enter th	ne name(s) and employer identification number(s) of the charitable organization(s) that benefited from the spor
organiza	ou must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitab ation(s) listed on line 16.
	dividuals With a Medical Condition or Medical Problem
See inst	e the medical condition or medical problem that prevented you from leaving the United States. ructions.
on line 1	e date you intended to leave the United States prior to the onset of the medical condition or medical problem describe 7a:
<b>c</b> Enter the	e date you actually left the United States:
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# **Scenario 1: Enrique Sato Test Questions**

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

- - 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?

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

- 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 sec XXX-XX-XX		MB No. 154		Safe, accurat FAST! Use	te, IRS	9~1	ile		e IRS websit s. <i>gov/efile</i>
Employer identification number (EIN)  XX-XXXXXXX	•		1 Wag	jes, tips, other o	compensat 8,500.		Federal	income t	ax withheld 800.00
Employer's name, address, and ZIP code			3 Social security wages				4 Social security tax withheld		
State University			5 Mor	dicare wages	and tipe	-	Medica	ro tay wit	hhold
122 Main Street			Jivie	dicare wages a	and tips	"	Medical	ie iak wii	IIIIeiu
Lincoln, IL 62656			<b>7</b> Soc	cial security tip	os	8	Allocate	ed tips	
1 Control number			9			10	Depend	lent care	benefits
Employee's first name and initial Last name		Suff.	<b>11</b> Nor	nqualified plan	ıs	12	a See ins	structions	for box 12
Kim Lee			13 Statu	itory Retireme	ent Third- sick p	party 12	b		
245 2nd Street			Ш			o d e			
International Hall Lincoln, IL 62656			14 Oth	er		12	c 		
Lincolli, IL 02030						12	d		
						od e			
Employee's address and ZIP code  State Employer's state ID number 16 State w	ages, tips, etc. 17	State incon	no tov	18 Local wa	ann tinn a	nto 10 1	anal inan	mo tov	20 Locality
IL   XX-XXXXXXX	8,500.00		30.00	16 Local way	ges, ups, t	91C. 19 L	ocai iricoi	ne tax	20 Locality
·									·
<sub>rm</sub> <b>W=2</b> Wage and Tax Statement		20)	XX		Departme	ent of the	Treasury-	-Internal	Revenue Se
ppy B—To Be Filed With Employee's FEDERAL Ta									
is information is being furnished to the Internal Rever									
10/19_C   Foreign Person's U.S. S	Source Income	Subject t	ho With	holding (	200	<u> </u>	OMB	No. 1545	-0096
Form 1042-S Foreign Person's U.S. S		-			20 <b>2</b>	<b>2</b>		ppy A	
Department of the Treasury Internal Revenue Service 0 1 2 3 4 5 6 7 8		_	AMEND		MENDMEN	IT NO.	Internal I		
1 Income 2 Gross income 3 Chapter indicator. Enter "	"3" or "4"	13e Re	cipient's l	J.S. TIN, if any		13f Ch.	3 status c	ode	23
3a Exemption code 04 4	code						Ch. 4 status code		
2000	<b>b</b> Tax rate .	13h Re	cipient's (	SIIN 13	Recipien number,		ax identific	ation   13	ij LOB code
5 Withholding allowance 6 Net income									
7a Federal tax withheld		13k Re	cipient's a	ccount numbe	er				
7b Check if federal tax withheld was not deposited with the	e IRS because	7							
escrow procedures were applied (see instructions) .		131 Red	cipient's d	ate of birth (Y)	YYYMMDD	) 		_	
7c Check if withholding occurred in subsequent year with partnership interest	respect to a	]							
8 Tax withheld by other agents		14a Prir	nary Withh	olding Agent's N	Name (if app	licable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment production	cedures (see instruction								
(	)	<b>14b</b> Pri	mary With	holding Agent	's EIN	15 Check	if pro-rata	a basis rep	orting
10 Total withholding credit (combine boxes 7a, 8, and 9)		15a Inte	rmediary o	r flow-through er	ntitv's FIN if	any 15h (	Ch 3 status c	nde 15c (	Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (s	see instructions)		ouiui y o	. now an ough of	y 0 2v,	,	5111 O GIGIGO G		on rotate ood
		15d Inte	ermediary o	or flow-through e	entity's nam	е			
12a Withholding agent's EIN 12b Ch. 3 status coo	de 12c Ch. 4 status co	ide							
XX-XXXXXX 23		_	ermediary untry code	or flow-through	entity's GI oreign tax		on numbe	or if any	
12d Withholding agent's name		131 000	unitry code	, 13g F	oreigii tax	identincat	OITHUITIDE	or, ir arry	
STATE UNIVERSITY  12e Withholding agent's Global Intermediary Identification	Number (GIIN)	<b>15h</b> Ad	dress (nur	mber and stree	et)				
106 Country and 10- Familian toxidantic C	mbar if ar	45° 0"	. ov tc	ototo or			avalar -	stal al	
12f Country code   12g Foreign tax identification nu	ппьег, п апу	iai City	or town,	state or provin	ice, countr	y,∠IP OF T	vieign pos	siai code	
12h Address (number and street)		<b>16a</b> Pa	yer's nam	е			<b>16b</b> Pa	ayer's TIN	1
122 MAIN ST 12i City or town, state or province, country, ZIP or foreign	postal code	16c Pa	yer's GIIN			<b>16d</b> Ch. 3	status code	16e Ch	. 4 status code
LINCOLN, IL 62656									
	pient's country code	17a Sta	te income	e tax withheld		yer's state			ne of state
KIM LEE  13c Address (number and street)	КО			0.00	)  X)	(-XXXXX	X I	L	
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	o ean instruction	••		Cat. No. 113	86B		F	arm 104	<b> 2-S</b> (2022)

	t of the Treasury		Form1042S for instructions 7 8 9 UNIQUE FORM IDEN		st inforn MENDEI	nation.	20 <b>2</b> 2	_	Cop	y A for evenue Se	
1 Income	2 Gross income	Enter "3" or "4" 3	13e Recipient's U.S. TIN, if any			13f Ch. 3 status code 23			3		
code		3a Exemption code (	)4 4a Exemption code					<b>13g</b> Ch. 4	4 status cod	е	
16	16 6000 <b>3b</b> Tax rate . <b>4b</b> Tax rate .							nt's foreign tax identification 13j LOB cod			
5 Withholding allowance							number, if	any			
6 Net inco	ome										
7a Federal tax withheld					ent's acc	count number	r				
<b>7b</b> Check	if federal tax with	held was not deposited w	vith the IRS because								
		applied (see instructions		13I Recipie	ent's date	e of birth (YY	YYMMDD)				
		urred in subsequent year	with respect to a								
8 Tax with	nheld by other age	nts		14a Primary	Withholo	ding Agent's N	ame (if appli	cable)			
			ent procedures (see instructions)	,		· -					
(	nora tax ropaia to ro	Apioni parodani to adjubano	)	14b Priman	y Withho	olding Agent's	s EIN				
10 Total w	vithholding credit (	combine boxes 7a, 8, and	d 9)		•	0 0	-	15 Check	if pro-rata b	asis reportin	.g
			•	15a Intermed	diary or flo	ow-through en	tity's EIN, if a	ny <b>15b</b> C	h. 3 status code	15c Ch. 4 s	status c
<b>11</b> Tax pa	id by withholding	agent (amounts not withh	neld) (see instructions)		,	ŭ					
•	, ,	•	,,	15d Intermediary or flow-through entity's name							
12a Withh	nolding agent's EIN	N 12b Ch. 3 sta	atus code 12c Ch. 4 status code				,				
XX-XXXXXX 23					15e Intermediary or flow-through entity's GIIN  15f Country code						
12d Withh	nolding agent's na	me	i de la companya de	15f Country	v code	15a Fo	reign tax id	lentificatio	on number.	it anv	
	nolding agent's na	me		15f Country	y code	<b>15g</b> Fo	oreign tax id	ientificatio	on number,	if any	
STATE U	NIVERSITY		eation Number (GIIN)					lentification	on number,	if any	
STATE U	NIVERSITY	me obal Intermediary Identific	cation Number (GIIN)			15g Fo		lentification	on number,	ir any	
STATE U 12e Withh	NIVERSITY nolding agent's Glo	obal Intermediary Identific	, ,	15h Addres	ss (numb	per and street	t)			•	
STATE U	NIVERSITY nolding agent's Glo		, ,	15h Addres	ss (numb		t)			•	
12e Withh	NIVERSITY nolding agent's Glottry code 12	obal Intermediary Identific	, ,	15h Addres	ss (numb	per and street	t)		reign posta	l code	
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	<u>)-N</u>	Department of the Treasury—U.S. Nonresident	Alie	en Ind	come Tax	Retur	n 20	<b>)2</b> (	ОМВ	No. 154		S Use Only- or staple in t	-Do not write his space.
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Check only one box.	qu	alifying person is a child but not y	our d	epende	ent ▶								
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City, town, or po	ost off	ce. If you have a foreign address, a	so co	mplete	spaces below.	State		ZIP cc	l nde			Esta	e or Trust
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At any time dur	ing 20	020, did you receive, sell, send, ex	chan	ge, or o	otherwise acqu	uire any fi	nancial ir	nterest i	n any vir	ual cur	rency?	☐ Yes	☐ No
D										(4)	✓ if qualifi	on for loos	inotr\:
Dependents (see instructions)					(2) Depend			Depend		` '	tax credit	, ,	for other
(See mondenons)	_	(1) First name Last n	ame		identifying ı	number	relat	ionship t	o you	Crilla	Tax credit	depe	endents
If more than four	. —												
dependents, see													
instructions and check here ►											$\Box$		
Income	1a	Wages, salaries, tips, etc. Attac	n Forr	n(s) W-	2		<del></del>			·	1a		
Effectively	b	Scholarship and fellowship gran		٠,						tions .			
Connected	С	Total income exempt by a treat											
With U.S.		L, line 1(e)						1c					
Trade or	2a	Tax-exempt interest	2a	-			xable int				2b		
Business	3a	Qualified dividends	3a	+		i	•				3b		
	4a 5a	IRA distributions Pensions and annuities	4a 5a				xable am xable am				4b 5b		
	6	Reserved for future use				•	Addie all	iount .			6		
	7	Capital gain or (loss). Attach Sci					ot requir	ed, che	ck here .	▶ [	7		
	8	Other income from Schedule 1 (	Form	1040),	line 9						8		
	9	Add lines 1a, 1b, 2b, 3b, 4b, 5b	7, an	nd 8. Th	is is your <b>tota</b>	l effectiv	ely conn	ected i	ncome .	. •	9		
	10	Adjustments to income:											
	a	From Schedule 1 (Form 1040), I						10a					
	b	Charitable contributions for cert Scholarship and fellowship gran						10b					
	d	Add lines 10a through 10c. The								. •	▶ 10d		
	11	Subtract line 10d from line 9. Th		•	-					. •			
	12	Itemized deductions (from Sch	•						of India, s				
		deduction. See instructions .									12		
	13a	Qualified business income dedu						13a					
	b	Exemptions for estates and trus		-				13b					
	C	Add lines 13a and 13b									13c		
	14 15	Add lines 12 and 13c Taxable income. Subtract line			 11 If zero or le								
		cy Act, and Paperwork Reduction					-		at. No. 11			1040	-NR (2020)

Form 1040-NR (2	2020)								Page <b>2</b>
	16	Tax (see instructions). Check if ar	ny from Form	(s): <b>1</b> 88	814 <b>2</b> 🗌 497	2 <b>3</b> 🗌		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	er dependent	s				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 z	zero or less,	enter -0				22	
	23a	Tax on income not effectively	connected v	vith a U.S. tr	ade or business				
		from Schedule NEC (Form 1040	-NR), line 15			23a			
	b	Other taxes, including self-empl	oyment tax,	from Schedul	e 2 (Form 1040),				
		line 10				23b			
	С	Transportation tax (see instruction	ons)			23c			
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is yo	ur <b>total tax</b>				▶	24	
	25	Federal income tax withheld from	m:						
	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b			
	С	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 27	2020 estimated tax payments at Reserved for future use		•		27		26	
	28								
	20 29	Additional child tax credit. Attac Credit for amount paid with Forr		•	•	28			
	30	Reserved for future use				30			
	31	Amount from Schedule 3 (Form				31		_	
	32	Add lines 28 through 31. These	**				▶	32	
	33	Add lines 25d, 25e, 25f, 25g, 26						33	
Refund	34	If line 33 is more than line 24, su		•				34	
	35a	Amount of line 34 you want refu	ınded to you	. If Form 8888	3 is attached, chec	k here	. ▶ 🗌	35a	
Direct deposit?	▶b	Routing number			<b>▶ c</b> Type:	Checking	Savings		
See instructions.	<b>▶</b> d	Account number							
	►e	If you want your refund check n	nailed to an a	address outsid	de the United State	es not shown on	page 1,		
		enter it here.				<b></b>		_	
	36	Amount of line 34 you want app				36			
Amount	37	Amount you owe. Subtract line				1 1	▶	37	
You Owe	38	Estimated tax penalty (see instru				38			
Third Party	•	ou want to allow another person with the IRS? See instructions	•				Complete	below	□No
Designee	return	with the mo: See mandenons				r ⊟ les. €	Joinpiete	below.	
(Other than paid preparer)	Desig name			Phone no. ▶			nal identifi er (PIN)	cation [	
· · · · ·		penalties of perjury, I declare that I ha	ave examined		accompanying sched		. ,	the best	of my knowledge and
Sign		they are true, correct, and complete. I							
Here	Your	signature		Date	Your occupation		If the	RS ser	nt you an Identity
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Preparer	Firm's	s name ▶				1	Phone n		
Use Only		s address ►					Firm's E		
Go to www.irs.d		m1040NR for instructions and the I	atest informat	tion.					rm <b>1040-NR</b> (2020)
								. 0	(2020)

#### **SCHEDULE A** (Form 1040-NR)

**Deductions** 

#### **Itemized Deductions**

► Go to www.irs.gov/Form1040NR for instructions and the latest information. ► Attach to Form 1040-NR. Department of the Treasury Attachment Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7. Sequence No. 7A Internal Revenue Service (99) Name shown on Form 1040-NR Your identifying number **Taxes You** State and local income taxes . . . . 1a Paid Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under 1b Gifts to U.S. Gifts by cash or check. If you made any gift of \$250 or more, see Charities 2 Other than by cash or check. If you made any gift of \$250 or more, Caution: If you see instructions. Individuals must attach Form 8283 if line 3 is over made a gift 3 and received a benefit in 4 return, see instructions. 5 Add lines 2 through 4 5 Casualty Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses 6 Other Other—from list in instructions. List type and amount ▶ **Itemized Deductions** 7 Total **Itemized** Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on

Form 1040-NR, line 12 . . For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2020

8

OMB No. 1545-0074

# SCHEDULE NEC (Form 1040-NR)

Department of the Treasury

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.

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

Schedule NEC (Form 1040-NR) 2020 % If (d) is more than (e), subtract (e) from (d). (g) GAIN (specify) Your identifying number (d) Other % If (e) is more than (d), subtract (d) from (e). 5 (t) LOSS 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 þ Enter the net gain here and on line 9 above. If a loss, enter 1 (e) Cost or other basis (c) 30% Capital Gains and Losses From Sales or Exchanges of Property (d) Sales price **(b)** 15% Cat. No. 72752B (c) Date sold mm/dd/yyyy ► Attach to Form 1040-NR. 10% <u>a</u> **1**b 20 100 **4** € 9 2a 2b 4 က Ξ 2 9 (b) Date acquired mm/dd/yyyy Capital gain. Combine columns (f) and (g) of line 17. Dividend equivalent payments received with respect to section 871(m) transactions Gambling—Residents of Canada only. Enter net income in column (c). For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Enter amount of income under the appropriate rate of tax. See instructions. Gambling winnings—Residents of countries other than Canada. **Note:** Losses not allowed Add columns (f) and (g) of line 16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) Multiply line 13 by rate of tax at top of each column. Other royalties (copyrights, recording, publishing, etc.) Real property income and natural resources royalties Add lines 1a through 12 in columns (a) through (d) Nature of Income Industrial royalties (patents, trademarks, etc.) . Paid by foreign corporations . . . . . . Pensions and annuities . . . . . . . . Dividends paid by foreign corporations. Motion picture or TV copyright royalties Dividends paid by U.S. corporations Dividends and dividend equivalents: Social security benefits. 8 17 16 . . . . . . Enter only the capital gains and losses from properly sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real properly interest; report these gains and losses on Schedule D Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Name shown on Form 1040-NR Other (specify) Internal Revenue Service (99) Mortgage Winnings Interest: Form 4797, or both Cosses Other ပ Ω a O e 4 2 0 √ 8 e 0 5 33 4<sub>5</sub>

#### **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.

OMB No. 1545-0074 Attachment

► Answer all questions

	hown on Form 1040 ND	, , , , ,	onor an quodionor		Vous identifying number
name s	hown on Form 1040-NR				Your identifying number
Α	Of what country or countries v	vere vou a citizen or nationa	al during the tax vear	·?	
В	In what country did you claim	residence for tax purposes	s during the tax year	·?	
С	Have you ever applied to be a	green card holder (lawful p	ermanent resident) c	of the United States? .	Yes No
D	Were you ever:		·		
1.	A U.S. citizen?				🗌 Yes 🔲 No
2.	A green card holder (lawful pe	rmanent resident) of the Un	ited States?		🗌 Yes 🔲 No
	If you answer "Yes" to (1) or (2	2), see Pub. 519, chapter 4,	for expatriation rules	s that apply to you.	
E	If you had a visa on the last of immigration status on the last of			did not have a visa, en	-
F	Have you ever changed your v	visa type (nonimmigrant sta	tus) or U.S. immigrat	ion status?	Yes No
	If you answered "Yes," indicat	te the date and nature of the	e change ►		
G	List all dates you entered and	left the United States during	g 2020. See instructi	ons.	
	Note: If you are a resident of				
	check the box for Canada or				☐ Mexico
	Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es   C	Date entered United State mm/dd/yy	s Date departed United States mm/dd/yy
	min/dd/yy	Tilli/dd/yy		IIIII/dd/yy	Hill/dd/yy
			_		
			_		
н	Give number of days (including	vacation nonworkdays and	l I nartial days) you we	re present in the United S	States during:
••	2018				
1	Did you file a U.S. income tax	return for any prior year? .			 □ Yes □ No
	If "Yes," give the latest year ar				
J	Are you filing a return for a true	st?			Yes No
	If "Yes," did the trust have a				
	U.S. person, or receive a cont				
K	Did you receive total compens	sation of \$250,000 or more	during the tax year?		🗌 Yes 🔲 No
	If "Yes," did you use an alterna	ative method to determine t	the source of this co	mpensation?	🗌 Yes 🔲 No
L	Income Exempt From Tax—If complete (1) through (3) below				tax treaty with a foreign country,
1.					claimed the treaty benefit, and the
	amount of exempt income in th	e columns below. Attach For	rm 8833 if required. S	See instructions.	
	<b>(a)</b> Cou	ıntry	(b) Tax treaty article		
				claimed in prior tax ye	ars income in current tax year
	-				
					+
	(e) Total. Enter this amount o	n Form 1040-NR line 1c D	not enter it on line	1a or line 1b	<b>&gt;</b>
2	Were you subject to tax in a fo				
	Are you claiming treaty benefit				= '' = '
	If "Yes," attach a copy of the (				
М	Check the applicable box if:	,		-	
		aking an election to treat in	come from real prop	erty located in the Unite	ed States as effectively connected
	with a U.S. trade or business u	S .		•	•
2.	You have made an election in	n a previous year that has	not been revoked,	to treat income from re	eal property located in the United
	States as effectively connecte	d with a U.S. trade or busin	ess under section 87	71(d). See instructions .	
For Pa	perwork Reduction Act Notice,	see the Instructions for Fo	rm 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

e	·.	
	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?
		<b>a.</b> \$0
		<b>b.</b> \$2,000
		<b>c.</b> \$6,000
		<b>d.</b> \$8,000

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		Safe, accurate, FAST! Use	≁ file	Visit the IRS website at www.irs.gov/efile
<b>b</b> Employer identification number (E	IN)		1 Waq	ges, tips, other compensation	2 Fede	eral income tax withheld
XX-XXXXXX				22,350.00	)	2,700.00
c Employer's name, address, and Z	IP code	Γ	<b>3</b> Soc	cial security wages	4 Soc	ial security tax withheld
First University						
486 Main Street			<b>5</b> Me	dicare wages and tips	6 Med	licare tax withheld
Town, NY 14200						
, , , , , , , , , , , , , , , , , , , ,			<b>7</b> Soc	cial security tips	8 Alloc	cated tips
d Control number			9		<b>10</b> Dep	endent care benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See	e instructions for box 12
Rudra Khatri			13 Statu	utory Retirement Third-party loyee plan sick pay	12b	
22 India Blvd					o d	
Town, NY 14200			<b>14</b> Oth	er	12c	
					<b>12d</b>	
f Employee's address and ZIP code						
15 State Employer's state ID number	r <b>16</b> State wages, tips, etc. 22,350.00		e tax 50.00	18 Local wages, tips, etc.	19 Local in	ncome tax 20 Locality name
}		<del></del>		<b></b>		

W=2 Wage and Tax Statement

**20** XX

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.

<u> 104</u>	<b>J-</b> [	Pepartment of the Treasury—U.S. Nonresident	Alien In	come Tax F	Retur	1/20	20	ОМВ	No. 1545-0			/-Do not v n this spac
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Check only one box.	qu	alifying person is a child but not	your depende	ent ►								
Your first name	e and	middle initial	Last na	ame								number
									(se	e instr	uctions)	
Home address	(num	ber and street or rural route). If yo	ou have a P.C	D. box, see instru	ctions.			Apt. no	. Ch	eck if:		ividual
City town or n	oot off	ice. If you have a foreign address, a	laa aamalata	anagaa balaw G	State		ZIP co	40			L Est	ate or Tr
City, town, or p	ost on	ice. Il you flave a foreign address, a	iiso compiete	spaces below.	olale		ZIP CO	Je				
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(see instructions	):	(1) First name Last n	ame	identifying nu			onship to		Child tax	credit		lit for othe pendents
										]		
If more than fou dependents, see	- 1									]		
instructions and	- 1									]		
check here ►	]									]		
Income	1a	Wages, salaries, tips, etc. Attac	h Earm(a) \\/									
		rragoo, calanco, lipo, cic. / litao	II FOIII(S) VV	-2						1a		
Effectively	b	Scholarship and fellowship gran	` '							1a 1b		
Effectively Connected		• • • • •	nts. Attach Fo	orm(s) 1042-S or	required	d statem						
<b>-</b>	b	Scholarship and fellowship gran	nts. Attach Fo	orm(s) 1042-S or	required	d statem						
Connected	b	Scholarship and fellowship grar Total income exempt by a treat L, line 1(e) Tax-exempt interest	nts. Attach Fo ty from Sche 	orm(s) 1042-S or	required 040-NR  <b>b</b> Tax	d statem ), Item  able inte	ent. See	instruct	ions .	1b 2b		
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Form 1040-NR (2	2020)										Page
	16	Tax (see instructions). Check if a	any from Form	n(s): <b>1</b>	314 <b>2</b>	4972	2 <b>3</b>			16	
	17	Amount from Schedule 2 (Form	າ 1040), line 3							17	
	18	Add lines 16 and 17								18	
	19	Child tax credit or credit for oth	ner dependen	ts						19	
	20	Amount from Schedule 3 (Form	າ 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 from Schedule NEC (Form 104					23a				
	b	Other taxes, including self-empline 10			•		23b				
	С	Transportation tax (see instruct				1	23c			_	
	d	Add lines 23a through 23c .	•							23d	
	24	Add lines 22 and 23d. This is y								24	
	25	Federal income tax withheld from					ii				
	a	Form(s) W-2					25a				
	b	Form(s) 1099				T I	25b				
	c	Other forms (see instructions)				T I	25c			-	
	d	Add lines 25a through 25c .				-				25d	
	u e	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
		` '									
	g	Form(s) 1042-S								25g	
	26	2020 estimated tax payments a		• •						26	
	27	Reserved for future use				ı	27			-	
	28	Additional child tax credit. Atta		•	•		28			_	
	29	Credit for amount paid with Fo				1	29			-	
	30	Reserved for future use				t	30			-	
	31	Amount from Schedule 3 (Form	**				31			-	
	32	Add lines 28 through 31. These								32	
	33	Add lines 25d, 25e, 25f, 25g, 2								33	
Refund	34	If line 33 is more than line 24, s					•	•		34	
	35a	Amount of line 34 you want ref	unded to you	<b>u.</b> If Form 8888		_		_		35a	
Direct deposit? See instructions.	►b	Routing number			<b>▶ с</b> Тур	e: 📙 (	Checkin	ıg L	Savings		
See manuchons.	►d	Account number									
	►e	If you want your refund check enter it here.	mailed to an a	address outsic	le the Unit	ed State	s not sh	nown on	page 1,	_	
	36	Amount of line 34 you want ap					36				
Amount	37	Amount you owe. Subtract line	e 33 from line	24. For details	s on how t	o pay, se	ee instru	ictions .		37	
You Owe	38	Estimated tax penalty (see inst	ructions) .			. ▶	38				
Third Party Designee	•	ou want to allow another perso with the IRS? See instructions	•	your paid pre	eparer) to	discuss	this  L	Yes.	Complete	below.	☐ No
(Other than paid preparer)	Desig name			Phone no. ▶					nal identif er (PIN)	cation	
Sign		penalties of perjury, I declare that I I they are true, correct, and complete.									
Here	Your	signature		Date	Your occ	upation			Prot		nt you an Identity IN, enter it here
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D-:-I		rer's name	Preparer's si				Date		PTIN		Check if:
Paid	- 20		.,	J							Self-employe
Preparer	Firm's	s name ►							Phone r	10	
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#### **SCHEDULE A** (Form 1040-NR)

#### **Itemized Deductions**

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

OMB No. 1545-0074 Attachment

Department of the Treasury Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7. Internal Revenue Service (99) Sequence No. 7A Your identifying number Name shown on Form 1040-NR **Taxes You** State and local income taxes . . . . . . 1a **Paid** 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. Gifts by cash or check. If you made any gift of \$250 or more, see Charities 2 Caution: If you 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 made a gift 3 and received a benefit in 4 return, see instructions. 5 Add lines 2 through 4 5 Casualty 6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses instructions 6 Other Other-from list in instructions. List type and amount ▶ Itemized **Deductions** 7 **Total Itemized** Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on **Deductions** 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

(g) GAIN

If (d) is more than (e),
subtract (e) from (d). Schedule NEC (Form 1040-NR) 2020 OMB No. 1545-0074 Attachment Sequence No. **7B** Your identifying number (d) Other (specify) (f) LOSS

If (e) is more than (d), subtract (d) from (e). % 8 line 23a ▶ 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-Tax on Income Not Effectively Connected With a U.S. Trade or Business 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, 1 (e) Cost or other basis (c) 30% ■ Go to www.irs.gov/Form1040NR for instructions and the latest information. Capital Gains and Losses From Sales or Exchanges of Property (d) Sales price **(b)** 15% Cat. No. 72752B (c) Date sold mm/dd/yyyy ▶ Attach to Form 1040-NR. (a) 10% <del>1</del> **2**c 100 F 12 13 4 9 25 **(b)** Date acquired mm/dd/yyyy က 4 2 9 ω Dividend equivalent payments received with respect to section 871(m) transactions Gambling — Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Enter amount of income under the appropriate rate of tax. See instructions. Gambling winnings—Residents of countries other than Canada. 17 Add columns (f) and (g) of line 16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below) Multiply line 13 by rate of tax at top of each column. Other royalties (copyrights, recording, publishing, etc.) Real property income and natural resources royalties Pensions and annuities . . . . . . . . . . Add lines 1a through 12 in columns (a) through (d) Nature of Income Industrial royalties (patents, trademarks, etc.) . Paid by foreign corporations . . . Dividends paid by foreign corporations. Motion picture or TV copyright royalties Dividends paid by U.S. corporations Dividends and dividend equivalents: Capital gain from line 18 below Social security benefits. 48 9 Enter only the capital gains and Closses from properly sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real properly interest report these gains and losses on Schedule D Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both. Name shown on Form 1040-NR Department of the Treasury Internal Revenue Service (99) Other (specify) ▶ SCHEDULE NEC Form 1040-NR) Mortgage Winnings Interest: Losses ပ a ပ 8 4 5 9 7 8 6 0 5 € 4 15

#### **SCHEDULE OI** (Form 1040-NR)

Department of the Treasury

## **Other Information**

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

OMB No. 1545-0074

ame s	Revenue Service (99)	Ans	wer all questions.		Sequence No. <b>7C</b>
	shown on Form 1040-NR			Yo	ur identifying number
١	Of what country or countries	s were you a citizen or nationa	I during the tay ve	ar?	
3	In what country did you cla	im residence for tax purposes	during the tax ye	ar?	
;	Have you ever applied to be	e a green card holder (lawful pe	ermanent resident	of the United States?	Yes No
)	Were you ever:	, a 9, con can a monate (amount per			
1.					🗌 Yes 🗌 No
2.	A green card holder (lawful	permanent resident) of the Uni	ted States?		🗌 Yes 🗌 No
	If you answer "Yes" to (1) or	r (2), see Pub. 519, chapter 4, f	for expatriation rul	es that apply to you.	
	If you had a visa on the las immigration status on the las	st day of the tax year, enter yo st day of the tax year.	• • • •	u did not have a visa, enter	
		ır visa type (nonimmigrant statı	us) or U.S. immigr	ation status?	∐Yes ∐No
	If you answered "Yes," indic	cate the date and nature of the	change >		
i	List all dates you entered ar	nd left the United States during	g 2020. See instruc	ctions.	
		of Canada or Mexico AND con or Mexico and skip to item H			Mexico
	Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
ł	• • • • • • • • • • • • • • • • • • • •	ng vacation, nonworkdays, and , 2019		•	· ·
	Did you file a U.S. income to	ax return for any prior year?.			🗌 Yes 🔲 No
	If "Yes," give the latest year	and form number you filed			
	Are you filing a return for a t	trust?			🗌 Yes 🗌 No
	U.S. person, or receive a co	a U.S. or foreign owner under ontribution from a U.S. person?	?		🗌 Yes 🗌 No
	If "Yes," did you use an alte	ensation of \$250,000 or more dernative method to determine the	he source of this o	compensation?	🗌 Yes 🗌 No
		<ul> <li>If you are claiming exemption</li> </ul>			treaty with a foreign count
		ow. See Pub. 901 for more info			
1.		ow. See Pub. 901 for more info ry, the applicable tax treaty artic the columns below. Attach Form	cle, the number of	months in prior years you cla	
1.	amount of exempt income in	ry, the applicable tax treaty artic	cle, the number of	months in prior years you cla See instructions.	imed the treaty benefit, and the
1.	amount of exempt income in	ry, the applicable tax treaty artic the columns below. Attach For	cle, the number of m 8833 if required.	months in prior years you classe instructions.	imed the treaty benefit, and t
1.	amount of exempt income in  (a) C	ry, the applicable tax treaty artic the columns below. Attach Forr Country	cle, the number of m 8833 if required. <b>(b)</b> Tax treaty artic	months in prior years you cla See instructions. cle (c) Number of months claimed in prior tax years	imed the treaty benefit, and t
	(e) Total. Enter this amount	ry, the applicable tax treaty artic the columns below. Attach Fore country  t on Form 1040-NR, line 1c. Do	cle, the number of m 8833 if required.  (b) Tax treaty articles	months in prior years you classee instructions.  (c) Number of months claimed in prior tax years  the 1a or line 1b	(d) Amount of exempt income in current tax year
2.	(e) Total. Enter this amount Were you subject to tax in a Are you claiming treaty bene	ry, the applicable tax treaty article the columns below. Attach Forecountry  t on Form 1040-NR, line 1c. Do a foreign country on any of the efits pursuant to a Competent	cle, the number of m 8833 if required.  (b) Tax treaty articles of the content of	months in prior years you classee instructions.  (c) Number of months claimed in prior tax years  the 1a or line 1b	imed the treaty benefit, and t
2. 3.	(e) Total. Enter this amount Were you subject to tax in a Are you claiming treaty beneath of "Yes," attach a copy of the	ry, the applicable tax treaty artic the columns below. Attach Fore country  t on Form 1040-NR, line 1c. Do a foreign country on any of the efits pursuant to a Competent the Competent Authority determine	cle, the number of m 8833 if required.  (b) Tax treaty articles of the content of	months in prior years you classee instructions.  (c) Number of months claimed in prior tax years  the 1a or line 1b	(d) Amount of exempt income in current tax year
2. 3.	(e) Total. Enter this amount Were you subject to tax in a Are you claiming treaty benefit "Yes," attach a copy of the Check the applicable box if: This is the first year you are	ry, the applicable tax treaty artic the columns below. Attach Fore country  It on Form 1040-NR, line 1c. Do a foreign country on any of the effits pursuant to a Competent the Competent Authority determ the making an election to treat ince	cle, the number of m 8833 if required.  (b) Tax treaty articles on the number of m 8833 if required.  (b) Tax treaty articles on the number of num	months in prior years you classe instructions.  (c) Number of months claimed in prior tax years  the 1a or line 1b	(d) Amount of exempt income in current tax year  Yes No Yes No Yes No
2. 3. 1	(e) Total. Enter this amount Were you subject to tax in a Are you claiming treaty benefit "Yes," attach a copy of the Check the applicable box if: This is the first year you are with a U.S. trade or busines You have made an election	ry, the applicable tax treaty artic the columns below. Attach For Country  It on Form 1040-NR, line 1c. Do a foreign country on any of the effits pursuant to a Competent are Competent Authority determs:	cle, the number of m 8833 if required.  (b) Tax treaty articles on not enter it on lired income shown in Authority determinination letter to you come from real prostructions not been revoked	months in prior years you classe instructions.  (c) Number of months claimed in prior tax years  the 1a or line 1b	(d) Amount of exempt income in current tax year  Yes No Yes No States as effectively connect ▶ [ property located in the Unit

## **Scenario 3: Rudra Khatri Test Questions**

#### **Directions**

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

o answer the	Tollowing questions	s, refer to the roth	1 10-10 IVIL you oo	ilipicted 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

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. 154	5-0008	Safe, accurate, FAST! Use	≁file	Visit the IRS website at www.irs.gov/efile
<b>b</b> Employer identification number (E	EIN)		1 Wa	ages, tips, other compensation		ral income tax withheld
XX-XXXXXX				15,220.00	)	622.00
c Employer's name, address, and Z	IP code		<b>3</b> Sc	ocial security wages	4 Socia	l security tax withheld
College Town Universit	ty					
23 Southwest Street			5 Me	edicare wages and tips	6 Medio	care tax withheld
College Town, VA 2300	00					
			<b>7</b> Sc	ocial security tips	8 Alloca	ated tips
d Control number			9		10 Depe	ndent care benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	onqualified plans	<b>12a</b> See	instructions for box 12
Gergana Alferov			13 Sta	tutory Retirement Third-party	ě	
2375 Linwood Blvd.			13 em	tutory Retirement Third-party ployee plan sick pay	12b	
College Town, VA 2300	0		14 Oth	ner	12c	
-					C O d e	
					12d	1
					d e	
f Employee's address and ZIP code						
15 State Employer's state ID number	16 State wages, tips, etc. 15,220.00		ne tax ).00	18 Local wages, tips, etc.	19 Local inc	come tax 20 Locality name
<del> </del>						

wage and Tax Statement

**50** XX

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.

Filing		Department of the Treasury  U.S. Nonresident  Single Married filing sep			(formerly Mar	_	_	ving w	idow(er) (	)W\\				
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City, town, or p	ost ott	ice. If you have a foreign address, a	also co	mpiete	spaces below.	State		ZIP c	ode					
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check here ▶☐ Income Effectively Connected With U.S.	1a b c	Scholarship and fellowship grar Total income exempt by a treat L, line 1(e) Tax-exempt interest Qualified dividends	ty from	ttach Fom Sche	orm(s) 1042-S	or required 1040-NR  <b>b</b> Tax <b>b</b> Ord	d statem ), Item kable inte	lent. Se len	ee instruc		1b 2b 3b			
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Form 1040-NR (	2020)								Page <b>2</b>
	16	Tax (see instructions). Check if ar	ny from Form	(s): <b>1</b> 88	814 <b>2</b> 🗌 497	2 <b>3</b> 🗌		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	er dependent	s				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 z	ero or less, e	enter -0				22	
	23a	Tax on income not effectively	connected v	vith a U.S. tr	ade or business				
		from Schedule NEC (Form 1040-	-NR), line 15			23a			
	b	Other taxes, including self-emple	oyment tax,	from Schedul	e 2 (Form 1040),				
		line 10				23b			
	С	Transportation tax (see instruction	ons)			23c			
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is you	ur <b>total tax</b>				▶	24	
	25	Federal income tax withheld from	n:						
	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b		_	
	С	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 27	2020 estimated tax payments ar Reserved for future use		•		27		26	
	28							-	
	20 29	Additional child tax credit. Attack Credit for amount paid with Forn		•	•	28		-	
	30	Reserved for future use				30			
	31	Amount from Schedule 3 (Form				31		-	
	32	Add lines 28 through 31. These	, .				▶	32	
	33	Add lines 25d, 25e, 25f, 25g, 26,						33	
Refund	34	If line 33 is more than line 24, su		•				34	
	35a	Amount of line 34 you want refu	nded to you	. If Form 8888	3 is attached, chec	k here	. ▶ 🗌	35a	
Direct deposit?	▶b	Routing number			<b>▶ c</b> Type:	Checking	Savings		
See instructions.	►d	Account number							
	►e	If you want your refund check m	nailed to an a	address outsid	de the United State	es not shown on	page 1,		
		enter it here.				<b></b>		-	
	36	Amount of line 34 you want app				36			
Amount	37	Amount you owe. Subtract line				1 1	►	37	
You Owe	38	Estimated tax penalty (see instru				38			
Third Party	•	ou want to allow another person with the IRS? See instructions .	•				Complete	helow	□No
Designee	rotarr	with the file. God metractione .				, Leg. (	Joinpiete	bolow.	_ 110
(Other than paid preparer)	Desig name			Phone no. ▶			nal identifi er (PIN)	cation Γ	
Sign		penalties of perjury, I declare that I ha	ave examined		accompanying sched		. ,	the best	of my knowledge and
Here		they are true, correct, and complete. D							
пеге	Your	signature		Date	Your occupation				nt you an Identity
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Preparer	Firm's	s name ▶				1	Phone n	10.	
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Go to www.irs.		m1040NR for instructions and the la	atest informat	tion.					rm <b>1040-NR</b> (2020)
`									, ,

#### **SCHEDULE A** (Form 1040-NR)

**Deductions** 

#### **Itemized Deductions**

► Go to www.irs.gov/Form1040NR for instructions and the latest information. ► Attach to Form 1040-NR. Department of the Treasury Attachment Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7. Sequence No. 7A Internal Revenue Service (99) Name shown on Form 1040-NR Your identifying number **Taxes You** State and local income taxes . . . . 1a Paid Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under 1b Gifts to U.S. Gifts by cash or check. If you made any gift of \$250 or more, see Charities 2 Caution: If you 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 made a gift 3 and received a benefit in 4 return, see instructions. 5 Add lines 2 through 4 5 Casualty Casualty and theft loss(es) from a federally declared disaster (other than net qualified and Theft disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See Losses 6 Other Other—from list in instructions. List type and amount ▶ **Itemized Deductions** 7 **Total Itemized** Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on

Form 1040-NR, line 12 . . For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2020

8

OMB No. 1545-0074

# SCHEDULE NEC (Form 1040-NR)

Department of the Treasury Internal Revenue Service (99) Name shown on Form 1040-NR

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

Attachment Sequence No. **7B** 

OMB No. 1545-0074

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

Your identifying number

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10 Gambling If zero or	Gambling—Residents of C	Gambling — Residents of Canada only. Enter net income in column (c). If zero or less. enter -0	c).					
a Winnings	.							
<b>p</b> Losses			10c					
11 Gambling Note: Los	y winnings- sses not all	Gambling winnings—Residents of countries other than Canada.  Note: Losses not allowed						
12 Other (specify) ▶	ecify)		•					
			12					
13 Add lines	la througr	Add lines 1a through 12 in columns (a) through (d)						
-	come not e	multiply line 13 by rate of tax at top of each columns. 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 ▶	s. Add columns (a) th	rough (d) of line 14.	Enter the total here a	 ind on Form 1040-1	NB. line 23a ▶ 15	
		Capital Gains and Losses From	d Losses From	Sales or Excha	Sales or Exchanges of Property	4	1	
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not exchange of control of the c	gains and sales or sales or rom sources ites and not	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).
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).	lude a gain of a U.S. real sort these							
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connected with a U.S. business on Schedule D (Form 1040),	S. business 1 1040),	17 Add columns (f) and (g) of line 16	. 7	Enter the net dain here and on line	σ	17	17 ( )	

#### **SCHEDULE OI** (Form 1040-NR)

## **Other Information**

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

Attachment Sequence No. **7C** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040-NR. ► Answer all questions.

Name	shown on Form 1040-NR				Your identifying number
Α	Of what country or countries w	vere vou a citizen or nationa	al during the tax v	rear?	
В	In what country did you claim	residence for tax nurnoses	e during the tax y	oar?	
C	In what country did you claim residence for tax purposes during the tax year?  Have you ever applied to be a green card holder (lawful permanent resident) of the United				Tyes No
D	Were you ever:	<u>  les   No</u>			
_	•	□ Yes □ No			
	A green card holder (lawful per				
۷.	If you answer "Yes" to (1) or (2)				les lino
E	If you had a visa on the last of	lay of the tax year, enter y	our visa type. If y	ou did not have a visa, er	•
_	immigration status on the last of				
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?				
_	· · · · · · · · · · · · · · · · · · ·				
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				uent intervals, Mexico
	Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	Date entered United State mm/dd/yy	es Date departed United States mm/dd/yy
	Піпі/ аа/ у у	min/dd/yy		min, ad, yy	min/dd/yy
ш	Cive number of days (including	vacation nanualidava and		ware present in the United	Ctatag durings
Н	Give number of days (including				
	2018	, 2019	, an	d 2020	
ı	Did you file a U.S. income tax return for any prior year?				
	If "Yes," give the latest year and form number you filed ►  Are you filing a return for a trust?				
J					
	If "Yes," did the trust have a l				
V	U.S. person, or receive a contribution from a U.S. person?				
K	-		•		
	,,				
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.  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				
1.					claimed the treaty benefit, and the
	amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.				
	<b>(a)</b> Cou	ntry	(b) Tax treaty art		
				claimed in prior tax ye	ears income in current tax year
	(a) Total Enter this amount of	n Form 1040 ND line 1 - D	o not onto: it a:= !	ing 1g or ling 1b	
_	(e) Total. Enter this amount of				V DN-
	Were you subject to tax in a fo	• • •		` '	∐Yes ∐No
3.	Are you claiming treaty benefit	·			<b>□</b> Yes <b>□</b> No
	If "Yes," attach a copy of the C	competent Authority detern	nination letter to y	our return.	
M	Check the applicable box if:		_		
1.					ed States as effectively connected
_	with a U.S. trade or business u				
2.					eal property located in the United
	States as effectively connected				
For P	aperwork Reduction Act Notice,	see the Instructions for Fo	rm 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.

ergana Alterov.	
<b>34.</b> 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

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

#### Introduction

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

Allow approximately 20 minutes to complete this segment.

- **38.** Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who first arrived in the U.S. in 2019. Can she file Form 843 to receive a refund of these taxes?
  - a. True
  - b. False
- **39.** Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 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



- **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 <b>not</b> changed his immigration status. For federal income tax purposes, Juan is a resident alien for 2022.
	a. True b. False
	V. I disc
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

a. True

b. False

- 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>b.</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.

- 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

## **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?

	<b>a.</b> \$2,000
	<b>b.</b> \$6,000
	<b>c.</b> \$8,500
26.	What is on the line for Adjusted Gross Income (AGI) on Form 1040-NR?
	<b>a.</b> \$0
	<b>b.</b> \$2,000
	<b>c.</b> \$6,000
	<b>d.</b> \$8,500
27.	What is on the line for Itemized Deductions on Form 1040-NR?
	<b>a.</b> \$0
	<b>b.</b> \$80
	<b>c.</b> \$7,920
	<b>d.</b> \$8,000
28.	What is the amount on the line for taxable income on Form 1040-NR?
	<b>a.</b> \$0
	<b>b.</b> \$1,920
	<b>c.</b> \$5,920
	<b>d.</b> \$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

	ted for Rudra Khatri.
30.	What amount is entered for wages, salaries, tips, etc. on Form 1040-NR?
	<b>a.</b> \$25,200
	<b>b.</b> \$22,375
	<b>c.</b> \$22,350
	<b>d.</b> \$17,350
31.	What amount is entered on the itemized deductions line on Form 1040-NR?
	<b>a.</b> \$13,785
	<b>b.</b> \$13,600
	<b>c.</b> \$12,950
	<b>d.</b> \$1,235
32.	What is the amount of federal income tax withheld on Form 1040-NR?
	<b>a.</b> \$3,985
	<b>b.</b> \$3,900
	<b>c.</b> \$2,700
	<b>d.</b> \$1,050
33.	What amount is on the taxable income line of the Form 1040-NR?
	<b>a.</b> \$21,300
	<b>b.</b> \$21,140
	<b>c.</b> \$9,825
	<b>d.</b> \$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

#### 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.

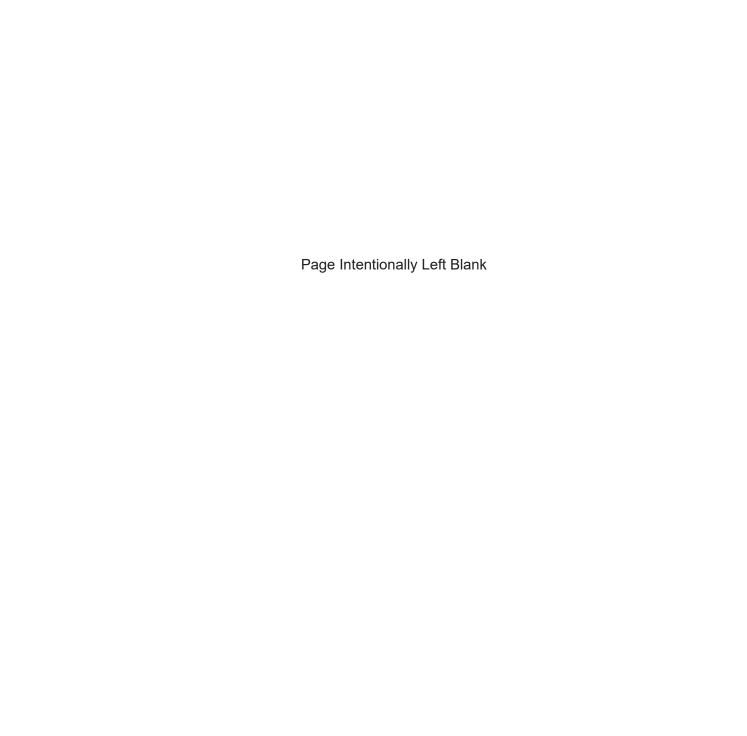
- a. True
- b. False
- **44.** Adi is in F-1 immigration status from Chile. He entered the United States in August 2022 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

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







## 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.





## 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**

#### **eBooks**

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

#### Mobile App

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

#### and much more!

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

#### 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