



# 6744

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

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

**2024 RETURNS**



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



# How to Get Technical Updates?

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

## Volunteer Standards of Conduct

### VITA/TCE Programs

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

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

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

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

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

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

VSC 4 – Do not knowingly prepare false returns.

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

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

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

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

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### Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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## Preface

### Quality Return Process

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

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

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

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

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

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

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



# Test Instructions

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## Special Accommodations

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

## Reference Materials

This test is based on the tax law that was in effect when the publication was printed. Use tax year 2024 values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

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

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

## Using Tax Preparation Software

The Practice Lab is a tax year 2024 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 2024 test. **When using the Practice Lab to prepare return preparation scenarios, check [TaxSlayer's blog](#) to ensure all 2024 updates to calculations have been made.**

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

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



## Taking the Test

When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** This test is based on the tax law that was in effect when the publication was finalized. The answers for the test and retest are based on 2024 values for deductions, exemptions, tax, and credits. The most current draft copies of forms were used at the time this document was published. The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.

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

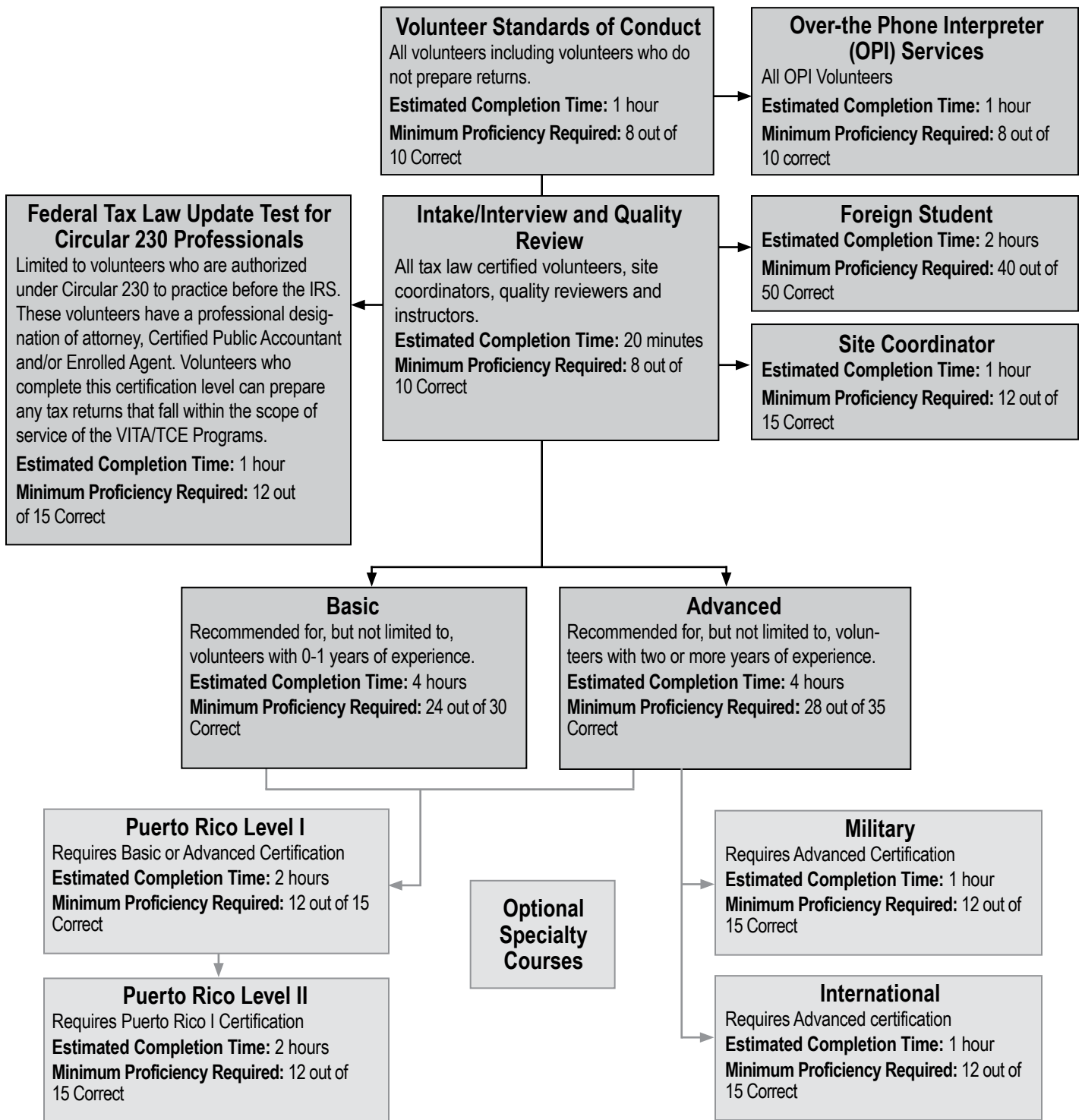
Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest,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

## Test Answer Sheet

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

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

# Certification Tests



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

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

## Certification Tests (cont'd)

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

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

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

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

# Test Answer Sheet

Name \_\_\_\_\_

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

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

<b>Standards of Conduct</b>	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: _____	
Total Questions: 10	
<b>Passing Score: 8 of 10</b>	

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

<b>Site Coordinator Test</b>	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
<b>Passing Score: 12 of 15</b>	

<b>Military Course Test</b>	
Military Scenario 1	
1.	
2.	
Military Scenario 2	
3.	
4.	
5.	
6.	
Military Scenario 3	
7.	
8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
<b>Passing Score: 12 of 15</b>	

## Privacy Act Notice

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

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

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

# Test Answer Sheet

Name \_\_\_\_\_

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

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

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

# Test Answer Sheet

Name \_\_\_\_\_

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## International Course Test

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

Total Answers Correct: _____	
Total Questions:	15
<b>Passing Score:</b>	<b>12 of 15</b>

## Circular 230 Test

Circular 230 Scenario 1	
1.	
2.	
3.	
Circular 230 Scenario 2	
4.	
5.	
Circular 230 Scenario 3	
6.	
7.	
8.	
9.	
Circular 230 Scenario 4	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____	
Total Questions:	15
<b>Passing Score:</b>	<b>12 of 15</b>

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

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

Foreign Student Scenario 1	
14.	
15.	
16.	
17.	

Foreign Student Taxability of Income, ITINs, and Credits	
18.	
19.	
20.	
21.	
22.	
23.	
24.	

Foreign Student Scenario 2	
25.	
26.	
27.	

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

28.	
29.	
Foreign Student Scenario 3	
30.	
31.	
32.	
33.	
Foreign Student Scenario 4	
34.	
35.	
36.	
37.	

Foreign Student Refunds, Deductions, and the Best Form to Use	
38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: _____	
Total Questions:	50
<b>Passing Score:</b>	<b>40 of 50</b>

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

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

# Test Answer Sheet

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Name \_\_\_\_\_

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## Over the Phone Interpreter Services Test

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

Total Answers Correct:	_____
Total Questions:	10
<b>Passing Score:</b>	<b>8 of 10</b>

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# Retest Answer Sheet

Name \_\_\_\_\_

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<b>Standards of Conduct</b>	
1.	
2.	
3.	
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10.	
Total Answers Correct: _____	
Total Questions: 10	
<b>Passing Score: 8 of 10</b>	

<b>Intake/ Interview and Quality Review Test</b>	
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10.	
Total Answers Correct: _____	
Total Questions: 10	
<b>Passing Score: 8 of 10</b>	

<b>Site Coordinator Test</b>	
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12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
<b>Passing Score: 12 of 15</b>	

<b>Military Course Test</b>	
Military Scenario 1	
1.	
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Military Scenario 2	
3.	
4.	
5.	
6.	
Military Scenario 3	
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8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
<b>Passing Score: 12 of 15</b>	

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

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# Retest Answer Sheet

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<p><b>International Course Test</b></p> <p>International Scenario 1</p> <p>1. _____</p> <p>2. _____</p> <p>International Scenario 2</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>International Scenario 3</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <div style="background-color: #e0e0e0; padding: 5px;"> <p>Total Answers Correct: _____</p> <p>Total Questions: 15</p> <p><b>Passing Score: 12 of 15</b></p> </div>	<p><b>Circular 230 Test</b></p> <p>Circular 230 Scenario 1</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>Circular 230 Scenario 2</p> <p>4. _____</p> <p>5. _____</p> <p>Circular 230 Scenario 3</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>Circular 230 Scenario 4</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <div style="background-color: #e0e0e0; padding: 5px;"> <p>Total Answers Correct: _____</p> <p>Total Questions: 15</p> <p><b>Passing Score: 12 of 15</b></p> </div>	<p><b>Foreign Student Residency Status, Form 8843, and Filing Status Test</b></p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>Foreign Student Scenario 1</p> <p>14. _____</p> <p>15. _____</p> <p>16. _____</p> <p>17. _____</p> <p>Foreign Student Taxability of Income, ITINs, and Credits</p> <p>18. _____</p> <p>19. _____</p> <p>20. _____</p> <p>21. _____</p> <p>22. _____</p> <p>23. _____</p> <p>24. _____</p> <p>Foreign Student Scenario 2</p> <p>25. _____</p> <p>26. _____</p> <p>27. _____</p>	<p><b>Foreign Student Residency Status, Form 8843, and Filing Status Test</b></p> <p>28. _____</p> <p>29. _____</p> <p>Foreign Student Scenario 3</p> <p>30. _____</p> <p>31. _____</p> <p>32. _____</p> <p>33. _____</p> <p>Foreign Student Scenario 4</p> <p>34. _____</p> <p>35. _____</p> <p>36. _____</p> <p>37. _____</p> <p>Foreign Student Refunds, Deductions, and the Best Form to Use</p> <p>38. _____</p> <p>39. _____</p> <p>40. _____</p> <p>41. _____</p> <p>42. _____</p> <p>43. _____</p> <p>44. _____</p> <p>45. _____</p> <p>46. _____</p> <p>47. _____</p> <p>48. _____</p> <p>49. _____</p> <p>50. _____</p> <div style="background-color: #e0e0e0; padding: 5px;"> <p>Total Answers Correct: _____</p> <p>Total Questions: 50</p> <p><b>Passing Score: 40 of 50</b></p> </div>
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We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

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

# Retest Answer Sheet

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Name \_\_\_\_\_

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## Over the Phone Interpreter Services Retest

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1.	
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5.	
6.	
7.	
8.	
9.	
10.	

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

Total Questions: 10

**Passing Score: 8 of 10**

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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

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

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, 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 who prefer to take the Certification Test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using that method but must transcribe their answers to the test in LLT.

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

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

## Test Questions

### Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
  - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
  - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
  - c. Pass the Advanced tax law certification.
  - d. All of the above.
  - e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
  - a. Take the \$20 and thank the taxpayer for the tip.
  - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.

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

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



# Volunteer Standards of Conduct Retest Questions

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## Directions

Using your resource materials, answer the following questions:

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

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

# Volunteer Standards of Conduct Agreement

Form **13615**  
(October 2024)

Department of the Treasury - Internal Revenue Service

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

NOT FOR RELEASE

DRAFT COPY

**Volunteer:**

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

Full name <i>(please print)</i>	Volunteer position(s) <span style="float: right;"><input type="checkbox"/> IRS Employee</span>
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Home address *(street, city, state and ZIP code)*

Email address	Daytime telephone	Sponsoring partner name/site name
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Number of years volunteered <i>(including this year)</i>	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
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**Volunteer Certification Levels** *(Add the letter "P" for all passing test scores)*

Volunteer Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico		Foreign Students	SPEC OPI
							1	2		

**Optional Tests**

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

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

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

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

Approving Official's name and title <i>(printed)</i> <i>(coordinator, sponsoring partner, instructor or IRS contact)</i>	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
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**Parent/Guardian:** By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE programs.

Parent/Guardian name <i>(printed)</i>	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
---------------------------------------	-------------------------------	----	-------------------------------	------

**For Continuing Education (CE) Credits ONLY**  
*(To be completed by the coordinator or partner)*

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

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN) P - _____	CTEC ID number <i>(if applicable)</i> A - _____
-------------------------------------	--	--

Address <i>(VITA/TCE Site or teaching location)</i>	Site Identification Number (SIDN) S - _____
---	--

**Professional Status** *(check only one box)*

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Enrolled Agent (EA)   | <input type="checkbox"/> Certified Public Accountant (CPA) | <input type="checkbox"/> Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP) |
| <input type="checkbox"/> Attorney  | <input type="checkbox"/> Certified Financial Planner (CFP) |   |
| <input type="checkbox"/> California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP) |  |   |

Certification Level <i>(Check only one box below)</i>	Volunteer Hours <i>(Minimum of 10 volunteer hours required to issue CE Credits)</i>
<input type="checkbox"/> Advanced	Total hours volunteered <i>(qualifies for 14 CE credits)</i> _____
<b>OR</b>	<b>OR</b>
<input type="checkbox"/> Advanced and One or More Specialty Courses	Total hours volunteered <i>(qualifies for 18 CE credits)</i> _____

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

Approving Official's <i>(printed)</i> name and title <i>(coordinator, sponsoring partner, instructor)</i>	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
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# Intake / Interview and Quality Review Test Questions

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## Directions

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

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR along with a thorough interview for every return prepared at the site.
  - a. True
  - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
  - a. Verify each of the taxpayer's responses on Form 13614-C.
  - b. For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
  - c. Determine the certification level required to complete the return.
  - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
  - a. True
  - b. False
4. A date must be entered on Form 13614-C, Page 1, to determine the appropriate filing status for taxpayers who are:
  - a. Divorced
  - b. Legally separated
  - c. Widowed
  - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
  - a. True
  - b. False
6. VITA/TCE sites are required to conduct quality reviews:
  - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
  - b. For every return prepared at the site.
  - c. Only when there is a quality reviewer available.
  - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

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



# Intake / Interview and Quality Review Retest Questions

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## Directions

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

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



8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
  - a. True
  - b. False
9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
  - a. True
  - b. False
10. Which of the following four critical processes for quality review is **not** correct:
  - a. Engaging the taxpayer in the review process.
  - b. Using Google as a main reference for tax law determinations.
  - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
  - d. Comparing source documents provided by the taxpayer.

## Site Coordinator Test Questions

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### Directions

Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.
  - a. True
  - b. False
2. Which IRS publication includes the roles and responsibilities of the site coordinator?
  - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
  - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
  - c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
  - d. Publication 4012, VITA/TCE Volunteer Resource Guide
3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, the sponsoring partner’s approving official must confirm volunteer’s identity, name and address using government-issued photo identification and the required certification level of the volunteer.
  - 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).
  - a. True
  - b. False
6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:
  - a. Self-Review and Peer-to-Peer Review
  - b. Peer-to-Peer Review and Designated Review
  - c. Designated Review and Self-Review
  - d. Taxpayer Review and Designated Review

7. All questions and answers on pages 1 through 3 of the Form 13614-C, Intake/Interview and Quality Review Sheet must be confirmed with the taxpayer and notated.
- 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 every year, each site must have Form 15272, VITA/TCE Security Plan, approved, signed, and maintained at \_\_\_\_\_.
- a. The territory office
  - b. The VITA/TCE site
  - c. The partner office
  - d. SPEC headquarter's office
11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?
- a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
  - b. Publication 4012, VITA/TCE Volunteer Resource Guide
  - c. Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training
  - d. Publication 5450, VITA/TCE Site Operations
12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.
- a. True
  - b. False

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

## Site Coordinator Certification Retest Questions

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### Directions

Review the Site Coordinator training and answer the following questions.

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

7. All questions on pages 1 through 3 of Form 13614-C, Intake/Interview and Quality Review Sheet must be:
  - a. Confirmed with the taxpayer
  - b. Verified for certification level
  - c. Addressed and notated on Form 13614-C
  - d. All of the above
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 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 and maintained at the VITA/TCE site.
  - a. True
  - b. False
11. Publication 5450, VITA/TCE Site Operations, covers requirements for alternative filing methods including virtual or not in-person tax preparation processes.
  - a. True
  - b. False
12. IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:
  - a. Public access Wi-Fi or wireless connection
  - b. Encrypted and password protected Wi-Fi or wireless connection
  - c. Unsecured wired internet connection
  - d. Volunteer's unsecured wireless Hotspot connection
13. Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity, \_\_\_\_\_ should **not** be discussed in a manner that could be overheard by someone else.
  - 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, may be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.
- a. True
  - b. False
15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?
- a. Loss of computer containing personally identifiable information (PII)
  - b. Loss of computer bag containing tax returns
  - c. Loss of taxpayer information
  - d. All of the above



# Basic Course Scenarios and Test Questions

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## Directions

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

## Basic Scenario 1: Bradley Cushion

### Interview Notes

- Bradley is 39 years old and has never been married.
- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.
- Bradley and Chris 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 Bradley can claim on his tax return for 2024?
  - a. Single
  - b. Head of Household
  - c. Qualifying Surviving Spouse (QSS)
  - d. Married Filing Jointly
2. Bradley can claim a higher standard deduction because he is blind.
  - a. True
  - b. False

## Basic Scenario 2: David and Ellen Farmer

### Interview Notes

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.
- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

### Basic Scenario 2: Test Questions

3. David and Ellen are eligible to claim the Earned Income Tax Credit (EITC).
  - a. True
  - b. False
4. David and Ellen's \$300 of interest counts as earned income for the Earned Income Tax Credit.
  - a. True
  - b. False

## Basic Scenario 3: Felix and Gabriela Garcia

### Interview Notes

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan 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 child qualifies the Garcias for the Child Tax Credit (CTC)?
  - a. Helena
  - b. Juan
  - c. Helena and Juan
  - d. Neither
6. The Garcias can claim a maximum refundable Additional Child Tax Credit of \$\_\_\_\_\_.  
(Note: whole number only, do not use special characters.)

## Basic Scenario 4: Kevin and Ella Henderson

### Interview Notes

- Kevin and Ella are married and will file a joint return.
- Ella is a U.S. citizen with a valid Social Security number. Kevin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Ella worked in 2024 and earned wages of \$38,500. Kevin worked part-time and earned wages of \$22,000.
- The Hendersons have two children: Lewis, age 11, and Tami, age 19.
- The Hendersons provided the total support for their two children, who lived with them in the U.S. all year. Lewis and Tami are U.S. citizens and have valid Social Security numbers.

### Basic Scenario 4: Test Questions

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

## Basic Scenario 5: Kendall Holmes

### Interview Notes

- Kendall is single and 63 years old.
- Kendall worked as a cook at the local elementary school and earned wages of \$9,250.
- Kendall cannot be claimed as a dependent by another taxpayer.
- Kendall is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

### Basic Scenario 5: Test Questions

9. Kendall qualifies to claim the Earned Income Tax Credit.
  - a. True
  - b. False
10. Which of the following statements is true:
  - a. Kendall's gross income was less than the gross income limit required to file a federal income tax return.
  - b. Kendall's interest income of \$100 requires her to file a federal income tax return.
  - c. Kendall should file a federal income tax return to receive the refundable Earned Income Tax Credit.
  - d. Both a and c.

## Basic Scenario 6: Matt Urban

### Interview Notes

- Matt Urban is single, 24 years old, and has never been married.
- Matt earned wages of \$27,500 during the first half of the year. Matt lost his job in September and received a total of \$8,000 in unemployment compensation.
- Matt is a barber and took a class at a local barber institute to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Matt also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2024, he paid student loan interest of \$900.
- Matt does not have any dependents.
- Matt is a U.S. citizen with a valid Social Security number.

### Basic Scenario 6: Test Questions

11. Matt's unemployment compensation is taxable and must be included on his 2024 tax return.
  - a. True
  - b. False
12. Matt is eligible for the following credit:
  - a. Earned Income Credit
  - b. Lifetime Learning Credit
  - c. American Opportunity Credit
  - d. None of the above
13. The amount of student loan interest Matt can claim as an adjustment to income is \$\_\_\_\_\_.  
(Note: whole number only, do not use special characters.)

## Basic Scenario 7: Paul and Lisa Alexander

### 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

- Paul, age 70, and Lisa, age 63, elect to file Married Filing Jointly. Neither taxpayer is blind.
- Paul is retired. He received Social Security benefits and a pension.
- Paul and Lisa's daughter Teresa, age 21, is a full-time college student in her fourth year of study. Teresa is graduating this year with a degree in accounting and does not have a felony drug conviction. She received a Form 1098-T for 2024. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Teresa spent the summer at home with her parents but lived in an apartment near campus during the school year.
- Teresa received a scholarship that paid the full tuition. Paul and Lisa paid the cost of course-related books in 2024 not covered by scholarship. They paid \$150 for a parking pass, \$6,000 for a meal plan, \$950 for textbooks purchased at the college bookstore, and \$300 for access to an online textbook.
- Paul and Lisa paid more than half the cost of maintaining a home and support for Teresa.
- Paul and Lisa do not have enough deductions to itemize on their federal tax return.
- Paul, Lisa, and Teresa are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Paul and Lisa receive a refund, they would like to deposit it into their checking account. Documents from Community Bank show that the routing number is 111000025. Their checking account number is 11337890.





Form **13614-C**  
(October 2024)

Department of the Treasury - Internal Revenue Service

# Intake/Interview and Quality Review Sheet

OMB Number  
1545-1964

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

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) Paul	M.I. Alexander	Last name Alexander	Your date of birth 9/15/1954	Your job Retired							
Spouse's first name (pronouns, optional) Lisa	M.I. Alexander	Last name Alexander	Spouse's date of birth 3/30/1961	Spouse's job Retail							
Mailing address 410 Broadway Drive	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP							
Telephone number YOUR PHONE NUMBER	Email address										
Check if you or your spouse were in 2024:											
A U.S. citizen	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> No	Legally blind							
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Totally and permanently disabled							
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN							
<b>If due a refund, would you like your refund</b>	<b>If you have a balance due, would you like to make a payment directly from</b>										
<input checked="" type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail	<input checked="" type="checkbox"/> Bank account									
<input type="checkbox"/> Split refund between accounts	<input type="checkbox"/> Other	<input type="checkbox"/> Set up installment agreement									
Would you like to receive written communications from the IRS in a language other than English											
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	What language									
As of December 31, 2024, what was your marital status											
<input type="checkbox"/> Never Married	<input checked="" type="checkbox"/> Married	If married, were you married for all of 2024									
<input type="checkbox"/> Divorced	<input type="checkbox"/> Legally Separated	Did you live with your spouse during any part of the last six months of 2024									
Date of final decree		Date of separate maintenance decree									
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A.U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Teresa Alexander	5/8/2003	DAUGHTER	12	S	Y	Y	Y	N			

Catalog Number 52121E

www.irs.gov

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

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

**Received money from any of the following in 2024:**

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

**Notes/Comments**

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

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

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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0008				
b Employer identification number (EIN) 25-7XXXXXX			1 Wages, tips, other compensation \$25,000		2 Federal income tax withheld \$2,500			
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$25,000		4 Social security tax withheld \$1,550			
			5 Medicare wages and tips \$25,000		6 Medicare tax withheld \$363			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Lisa Alexander		Last name Alexander		Suff.		11 Nonqualified plans		12a DD \$2,500
f Employee's address and ZIP code 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		12c
			14 Other		12d			
			15 State YS			Employer's state ID number 25-7XXXXXX	16 State wages, tips, etc. \$25,000	17 State income tax

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

2024

Department of the Treasury — Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Livewell Inc. 322 Palmer Rd. YOUR CITY, YOUR STATE, ZIP		<b>1</b> Gross distribution \$ 19,000 <b>2a</b> Taxable amount \$ 19,000	OMB No. 1545-0119  <b>2024</b>  Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN 40-100XXXX		RECIPIENT'S TIN 127-00-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,900	<b>Copy 1</b>  <b>For State, City, or Local Tax Department</b>
RECIPIENT'S name  Paul Alexander  Street address (including apt. no.) 410 Broadway Drive  City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$	<b>7</b> Distribution code(s) 7	
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> FATCA filing requirement <input type="checkbox"/>	<b>14</b> State tax withheld \$	<b>15</b> State/Payer's state no.	<b>16</b> State distribution \$
Account number (see instructions)		<b>13</b> Date of payment	<b>17</b> Local tax withheld \$	<b>18</b> Name of locality	<b>19</b> Local distribution \$
Form <b>1099-R</b>		www.irs.gov/Form1099R	Department of the Treasury - Internal Revenue Service		

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

<b>2024</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>PAUL ALEXANDER</b>	Box 2. Beneficiary's Social Security Number <b>127-00-XXXX</b>	
Box 3. Benefits Paid in 2024 <b>\$15,500.00</b>	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2024 (Box 3 minus Box 4) <b>\$15,500.00</b>
DESCRIPTION OF AMOUNT IN BOX 3 <b>Paid by check or direct deposit: \$13,404</b>  <b>Medicare Part B premiums deducted from your benefits \$2,096</b>		
DESCRIPTION OF AMOUNT IN BOX 4		
Box 6. Voluntary Federal Income Tax Withholding  <b>\$0.00</b>		
Box 7. Address  <b>410 Broadway Drive</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		
Box 8. Claim Number (Use this number if you need to contact SSA.)		



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Community Bank 123 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP		1a Total ordinary dividends \$ 2,600	OMB No. 1545-0110 Form <b>1099-DIV</b> (Rev. January 2024) For calendar year <u>2024</u>	<b>Dividends and Distributions</b>
PAYER'S TIN 38-4XXXXXX		1b Qualified dividends \$ 2,600		
RECIPIENT'S TIN 127-00-XXXX		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	<b>Copy B For Recipient</b>
RECIPIENT'S name Paul Alexander		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 410 Broadway Drive		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		3 Nondividend distributions \$	4 Federal income tax withheld \$ 260	
Account number (see instructions)		5 Section 199A dividends \$	6 Investment expenses \$	
11 FATCA filing requirement <input type="checkbox"/>		7 Foreign tax paid \$	8 Foreign country or U.S. possession	
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$	
		12 Exempt-interest dividends \$	13 Specified private activity bond interest dividends \$	
		14 State	15 State identification no.	
		16 State tax withheld \$		

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Baldwin University 3700 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 10,000	OMB No. 1545-1574 <b>2024</b> Form <b>1098-T</b>	<b>Tuition Statement</b>
FILER'S employer identification no. 89-7XXXXXX		2		
STUDENT'S TIN 129-00-XXXX		3		<b>Copy B For Student</b>
STUDENT'S name Teresa Alexander		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 10,000	
Street address (including apt. no.) 410 Broadway Drive		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2025 <input type="checkbox"/>	This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		

ONLY DRAFT





**Baldwin University  
Meal Plan**

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

Received from:  
Teresa Alexander  
\$6,000



College Books  
3710 Baldwin Avenue  
Your City, State, ZIP

Receipt  
3 Textbooks: \$950.00  
Parking Sticker: \$150.00

*Payment for books is  
also on the college  
website.*

Invoice #05684

**Baldwin University**  
3700 Baldwin Avenue

Date August 14, 2024	To <b>Teresa Alexander</b> 410 Broadway Drive	Ship To Same as recipient
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Quantity	Description	Unit Price	Total
	Online Textbook	\$300	\$300
Subtotal			\$300
Sales Tax			
Shipping & Handling			
<b>Total</b>			<b>\$300</b>

Thank you for your business!

## Basic Scenario 7: Test Questions

14. Paul and Lisa's standard deduction amount is \$30,750.
- a. True
  - b. False
15. Paul and Lisa's total qualified education expenses used to calculate the American Opportunity Credit is:
- a. \$300
  - b. \$950
  - c. \$1,250
  - d. \$11,250
16. Paul and Lisa Alexander can claim the Credit for Other Dependents.
- a. True
  - b. False
17. What is the total amount of the Alexander's federal income tax withholding?
- a. \$1,900
  - b. \$2,500
  - c. \$3,760
  - d. \$4,660
18. The taxable amount of Paul's Social Security is \$13,175.00.
- a. True
  - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
  - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
  - c. Qualified dividends are reported on Form 1099-DIV.
  - d. All of the above.

## Basic Scenario 8: Amy Yager

### 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

- Amy is single and 48 years old.
- Amy has two children. Wendy, age 20, has a job and earned wages of \$3,700. Kyle, age 27, is totally and permanently disabled and received Social Security benefits of \$5,500. Both children lived with her all year.
- Amy paid all the cost of keeping up the home and more than half the support for her children.
- Amy 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 2024 tax year.
- Amy, Wendy, and Kyle 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 New Bank and Trust. Amy provided a voided check.



Form <b>13614-C</b> (October 2024)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Intake/Interview and Quality Review Sheet</h2>	OMB Number 1545-1964									
<p><b>Note:</b> Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.</p> <p><b>You will need:</b></p> <ul style="list-style-type: none"> <li>• Tax information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social Security cards or ITIN letters for all persons on your tax return</li> <li>• Picture ID (such as valid driver's license) for you and your spouse</li> </ul> <p><b>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></b></p>											
Your first name (pronouns, optional) Amy	M.I. Yager	Last name Yager	Your date of birth 5/16/1976	Your job Retired							
Spouse's first name (pronouns, optional) M.I.		Last name		Spouse's date of birth Spouse's job							
Mailing address 320 Miami Street		Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP						
Telephone number YOUR PHONE NUMBER		Email address		Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
Check if you or your spouse were in 2024:											
A U.S. citizen <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No		Legally blind <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Totally and permanently disabled <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No							
In the U.S. on a visa <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Issued an identity protection PIN <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Do you own or hold any digital assets <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No							
A full-time student <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		If you have a balance due, would you like to make a payment directly from <input checked="" type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other <input type="checkbox"/> Set up installment agreement <input type="checkbox"/> Mail payment to IRS									
Would you like to receive written communications from the IRS in a language other than English <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language											
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> <b>Never Married</b> <input type="checkbox"/> <b>Married</b> If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> <b>Divorced</b> Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> <b>Legally Separated</b> <input type="checkbox"/> <b>Widowed</b> Year of spouse's death											
Date of final decree Date of separate maintenance decree											
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Wendy Yager	5/9/2004	DAUGHTER	12	S	Y	Y	N	N	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Kyle Yager	7/31/1997	SON	12	S	Y	Y	N	Y			
Catalog Number 52121E <span style="float: right;">www.irs.gov</span>											

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

**Received money from any of the following in 2024:**

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

(B) Wages as a part-time or full-time employee  
 How many jobs \_\_\_\_\_  
 Number of forms \_\_\_\_\_

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

(B/A) Retirement account, pension or annuity proceeds  
 (B/A) 1099-R (basic when taxable amount is reported) \_\_\_\_\_

(B) Disability benefits  
 Number of forms \_\_\_\_\_

(B) Social Security or Railroad Retirement Benefits  
 (B) SSA-1099, RRB-1099 \_\_\_\_\_

(B) Unemployment benefits  
 (B) 1099-G \_\_\_\_\_  
 Number of forms \_\_\_\_\_

(B) Refund of state or local income tax  
 Did you receive a refund of state or local taxes  Yes  No  
 Did you itemize last year  Yes  No

(B) Interest or dividends (bank account, bonds, etc.)  
 (B) 1099-INT/DIV \_\_\_\_\_  
 Number of forms \_\_\_\_\_

(A) Sale of stocks, bonds or real estate  
 Did you report a loss on last year's return  Yes  No  
 (A) 1099-B \_\_\_\_\_  
 Number of forms \_\_\_\_\_ (include  
 brokerage statement)  Capital Loss carryover

(B) Alimony  
 (B) Alimony \_\_\_\_\_  
 Amount \$ \_\_\_\_\_  
 Excluded from income  Yes  No

(M) Income from renting out your house or a room in your house  
 If yes, did you use the dwelling unit as a personal residence and  
 rent it for few than 15 days  Yes  No  
 (M) Rental income \_\_\_\_\_

Income from renting personal property such as a vehicle  
 Farm activity \_\_\_\_\_

Farm income (out of scope)

Gambling winnings, including lottery  
 (B) W-2G or other gambling winnings (list losses below if taxpayer  
 can itemize deductions) \_\_\_\_\_

Payments for contract or self-employment work  
 (A) Schedule C \_\_\_\_\_

Did you report a loss on last year's return  Yes  No  
 1099-MISC \_\_\_\_\_  
 Number \_\_\_\_\_  
 1099-K \_\_\_\_\_  
 Number \_\_\_\_\_  
 Other income reported elsewhere \_\_\_\_\_  
 Schedule C expenses \_\_\_\_\_

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

**Notes/Comments**

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Standard or Itemized Deductions (To be completed by certified volunteer)**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Notes/Comments**

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**Expenses to report (To be completed by certified volunteer)**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_

**Notes/Comments**

Adjustment to income  Yes  No

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- Have a loss related to a declared federal disaster area

**Information to report (To be completed by certified volunteer)**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C

**Notes/Comments**

- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes

- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year

Year disallowed Reason  
 Eligible for Low Income Taxpayer Clinic referral  
 Estimated tax payments  
 Last year's refund applied to this year  
 Last year's return available

**Notes/Comments**

- Additional information you think we should know

- Additional information for accurate tax preparation

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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)  <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino  <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese  <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)  <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian  <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali  <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)  <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran  <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan  <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)  <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian  <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli  <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)  <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro  <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese  <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> <b>White</b> (provide details below)  <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish  <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish  <i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>	<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)  <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino  <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese  <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)  <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian  <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali  <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)  <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran  <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan  <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)  <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian  <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli  <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)  <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro  <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese  <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> <b>White</b> (provide details below)  <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish  <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish  <i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>
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Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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



Form 1099-R & Voided Check

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Rutherford Corporation 1800 Spring Street YOUR CITY, YOUR STATE, ZIP		<b>1</b> Gross distribution \$ 40,000	OMB No. 1545-0119  <b>2024</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN 56-7XXXXXX		<b>2a</b> Taxable amount \$ 40,000	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		<b>Copy 1</b>  <b>For State, City, or Local Tax Department</b>	
RECIPIENT'S TIN 131-00-XXXX		<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 2,000			
RECIPIENT'S name  Amy Yager  Street address (including apt. no.) 320 Main Street  City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
		<b>7</b> Distribution code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> FATCA filing requirement <input type="checkbox"/>	<b>14</b> State tax withheld \$	<b>15</b> State/Payer's state no.	<b>16</b> State distribution \$	
Account number (see instructions)		<b>13</b> Date of payment	<b>17</b> Local tax withheld \$	<b>18</b> Name of locality	<b>19</b> Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Amy Yager 320 Main Street YOUR CITY, STATE, ZIP	1234
_____ 20 _____	
PAY TO THE ORDER OF _____	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>
_____ DOLLARS	
New Bank and Trust Anytown, State 00000	
For _____	
: 111000025 : 123456789      1234	

## Basic Scenario 8: Test Questions

20. Amy's disability pension is reported as earned income wages.
- True
  - False
21. The most advantageous filing status that Amy can claim is?
- Single
  - Married Filing Separately
  - Head of Household
  - Qualifying Surviving Spouse (QSS)
22. Which of Amy's children qualifies her to claim the Earned Income Tax Credit?
- Wendy
  - Kyle
  - Both Wendy and Kyle
  - Neither Wendy nor Kyle
23. Can Amy claim Wendy as a dependent?
- Yes, because Wendy meets the qualifying relative test.
  - Yes, because Amy provided more than half of Wendy's total support.
  - Yes, because Wendy's gross income is less than \$5,050.
  - All of the above.
24. Amy anticipates a balance due for next year. What actions should she take to prevent having a balance due?
- Submit a revised W-4P to increase her withholding
  - Make estimated tax payments
  - Do nothing and file her return as usual
  - Both a and b

## Basic Scenario 9: Irene Sanders

### Directions

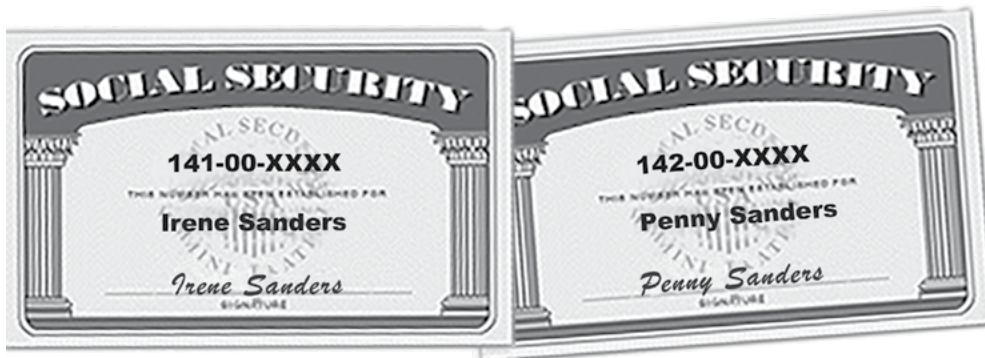
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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

- Irene is 33 years old and was married to Joel. Joel passed away on March 15, 2022. Irene has not remarried.
- Irene's 10-year-old daughter, Penny, lived with her the entire year.
- Irene paid more than half the cost of keeping up a home and support for Penny.
- Irene took a distribution from her traditional IRA in June to pay for her family vacation.
- Irene was a full-time elementary school art teacher and earned \$47,500 in wages. Irene purchased art supplies for her class out of her own pocket totaling \$350.
- Irene received a 1099-E for student loan interest she paid in 2024.
- Irene received a W-2G in the amount of \$3,600 from the local casino.
- Irene paid child and dependent care expenses for Penny while she worked.
- Irene and Penny are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Irene 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. Irene's checking account number is 123456789 and her savings account number is 987654321.



Form **13614-C**  
(October 2024)

Department of the Treasury - Internal Revenue Service

OMB Number  
1545-1964

## Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wj.voltax@irs.gov](mailto:wj.voltax@irs.gov)**

Your first name (pronouns, optional) Irene	M.I.	Last name Sanders	Your date of birth 2/14/1991	Your job Teacher
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job

Mailing address 176 Packer Drive	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
Telephone number YOUR PHONE NUMBER	Email address			

Check if you or your spouse were in 2024:

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

Did you live or work in two or more states in 2024  
 Yes  No

**If due a refund, would you like your refund**

Direct deposit  Check by mail  Bank account  Direct debit

Split refund between accounts  Other  Set up installment agreement  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English  
 Yes  No What language \_\_\_\_\_

As of December 31, 2024, what was your marital status  
 **Never Married**  **Married** if married, were you married for all of 2024  Yes  No

**Divorced**  **Legally Separated**  **Widowed** Did you live with your spouse during any part of the last six months of 2024  Yes  No

Date of final decree \_\_\_\_\_ Date of separate maintenance decree \_\_\_\_\_ Year of spouse's death 3/15/2022

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)  Yes  No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N)			To be completed by certified volunteer (Refer to Pub 4012 Tab C)			
					A.U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Penny Sanders	1/21/2014	DAUGHTER	12	S	Y	Y	Y	N			

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

**Received money from any of the following in 2024:**

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

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



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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)

<input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)  <input type="checkbox"/> <b>Asian</b> (provide details below) <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i>  <input type="checkbox"/> <b>Black or African American</b> (provide details below) <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i>  <input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below) <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i>  <input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below) <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i>  <input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below) <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i>  <input type="checkbox"/> <b>White</b> (provide details below) <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <i>Enter, for example, French, Swedish, Norwegian, etc.</i>	<input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)  <input type="checkbox"/> <b>Asian</b> (provide details below) <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i>  <input type="checkbox"/> <b>Black or African American</b> (provide details below) <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i>  <input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below) <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i>  <input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below) <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i>  <input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below) <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i>  <input type="checkbox"/> <b>White</b> (provide details below) <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <i>Enter, for example, French, Swedish, Norwegian, etc.</i>
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Additional comments

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22222		a Employee's social security number 141-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 38-5XXXXXX			1 Wages, tips, other compensation \$47,500	2 Federal income tax withheld \$3,200	
c Employer's name, address, and ZIP code Wilcox School District 1200 Maiden Lane YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$47,500	4 Social security tax withheld \$2,945	
			5 Medicare wages and tips \$47,500	6 Medicare tax withheld \$688.75	
			7 Social security tips	8 Allocated tips	
d Control number			9	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Irene Sanders 176 Packer Drive YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State Employer's state ID number YS 38-5XXXXXX	16 State wages, tips, etc. \$47,500	17 State income tax \$1,100	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service  
 Copy 1—For State, City, or Local Tax Department

3232  VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Winbig Casino 777 Jackpot Rd. YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$ 3,600	2 Date won 02/24/2024	OMB No. 1545-0238 <b>Form W-2G</b> <b>Certain Gambling Winnings</b> (Rev. December 2023) For calendar year 20 <u>24</u>
PAYER'S TIN 38-6XXXXXX		3 Type of wager Slots	4 Federal income tax withheld \$ 600	
PAYER'S telephone no.		5 Transaction	6 Race	
WINNER'S name Irene Sanders		7 Winnings from identical wagers \$	8 Cashier	
WINNER'S TIN 141-00-XXXX		9 WINNER'S TIN	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
WINNER'S name Irene Sanders		11 First identification no. YS987654	12 Second identification no. YS31600XXX	
Street address (including apt. no.) 176 Packer Drive		13 State/Payer's state identification no.	14 State winnings \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		15 State income tax withheld \$	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	<b>File with Form 1096</b>
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: _____		<b>Copy A</b> <b>For Internal Revenue Service Center</b>

Form **W-2G** (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service  
**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP		<b>1</b> Gross distribution \$ 9,000	<span style="font-size: 2em; font-weight: bold;">2024</span> Form <b>1099-R</b>		<b>Copy 1</b> For State, City, or Local Tax Department	
		<b>2a</b> Taxable amount \$ 9,000	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
PAYER'S TIN 38-2XXXXXX	RECIPIENT'S TIN 141-00-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,800			
RECIPIENT'S name Irene Sanders Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
		<b>7</b> Distribution code(s) 1    IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	<b>8</b> Other \$ %			
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> FATCA filing requirement <input type="checkbox"/>	<b>14</b> State tax withheld \$	<b>15</b> State/Payer's state no.	<b>16</b> State distribution \$	
Account number (see instructions)		<b>13</b> Date of payment	<b>17</b> Local tax withheld \$	<b>18</b> Name of locality	<b>19</b> Local distribution \$	
Form <b>1099-R</b>		www.irs.gov/Form1099R		Department of the Treasury - Internal Revenue Service		

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1576		<b>Student Loan Interest Statement</b>	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP		<span style="font-size: 2em; font-weight: bold;">2024</span> Form <b>1098-E</b>		<b>Copy B</b> For Borrower	
RECIPIENT'S TIN 20-7XXXXXX	BORROWER'S TIN 141-00-XXXX	<b>1</b> Student loan interest received by lender \$ 700		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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.	
BORROWER'S name Irene Sanders Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		<b>2</b> If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>			
Account number (see instructions)					
Form <b>1098-E</b>		(keep for your records)		www.irs.gov/Form1098E    Department of the Treasury - Internal Revenue Service	

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare

303 Twiggs Trail  
Your City, State Zip



Date: December 31, 2024

Received From:  
Irene Sanders  
176 Packer Drive

EIN: 38-5XXXXXX  
Provider: Kitty Cloud Daycare

Description	Price	Total
After-School Care for Penny Sanders	\$4,000	\$4,000
<b>Total Amount Received for 2024 Childcare</b>		<b>\$4,000</b>

Thank you for your business!

Irene Sanders  
176 Packer Dr  
YOUR CITY, STATE, ZIP

1234

PAY TO THE  
ORDER OF

20

\$

DOLLARS

Adelphi Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

## Basic Scenario 9: Test Questions

25. Irene is required to report her gambling winnings on her return.
- a. True
  - b. False
26. Irene's most advantageous filing status is:
- a. Head of Household
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Qualifying Surviving Spouse (QSS)
27. Irene is not required to pay an additional 10% tax on the early distribution from her IRA.
- a. True
  - b. False
28. Irene 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. Irene should use Form \_\_\_\_\_ to split her refund between her savings and checking accounts.
30. What amount can Irene claim as an adjustment to income for the supplies she purchased out of pocket?
- a. \$0
  - b. \$300
  - c. \$325
  - d. \$350

# Basic Course Retest Questions

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## Directions

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

## Retest Basic Scenario 1: Bradley Cushion

### Interview Notes

- Bradley is 39 years old and has never been married.
- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.
- Bradley and Chris are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year

## Basic Scenario 1: Retest Questions

1. Bradley's most advantageous filing status for 2024 is Single.
  - a. True
  - b. False
2. What is the amount of Bradley's standard deduction?
  - a. \$0
  - b. \$14,600
  - c. \$21,900
  - d. \$23,850

## Retest Basic Scenario 2: David and Ellen Farmer

### Interview Notes

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.
- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

### Basic Scenario 2: Retest Questions

3. David and Ellen are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.
  - a. True
  - b. False
4. David and Ellen can claim the Earned Income Tax Credit because their investment income (taxable interest) is less than \$11,600.
  - a. True
  - b. False

## Retest Basic Scenario 3: Felix and Gabriela Garcia

### Interview Notes

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan 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 Garcias qualify for the Child Tax Credit (CTC).
  - a. True
  - b. False
6. The refundable Additional Child Tax Credit is limited to \$1,700 per child.
  - a. True
  - b. False

## Retest Basic Scenario 4: Kevin and Ella Henderson

### Interview Notes

- Kevin and Ella are married and will file a joint return.
- Ella is a U.S. citizen with a valid Social Security number. Kevin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Ella worked in 2024 and earned wages of \$38,500. Kevin worked part-time and earned wages of \$22,000.
- The Hendersons have two children: Lewis, age 11, and Tami, age 19.
- The Hendersons provided the total support for their two children, who lived with them in the U.S. all year. Lewis and Tami are U.S. citizens and have valid Social Security numbers.

### Basic Scenario 4: Retest Questions

7. Tami qualifies the Hendersons for the Credit for Other Dependents.
  - a. True
  - b. False
8. Kevin has an ITIN, therefore the Hendersons **cannot** claim the Earned Income Tax Credit.
  - a. True
  - b. False



## Retest Basic Scenario 5: Kendall Holmes

### Interview Notes

- Kendall is single and 63 years old.
- Kendall worked as a cook at the local elementary school and earned wages of \$9,250.
- Kendall cannot be claimed as a dependent by another taxpayer.
- Kendall is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

### Basic Scenario 5: Retest Questions

9. Kendall does **not** qualify for the Earned Income Tax Credit because she does not have any earned income.
  - a. True
  - b. False
10. Kendall's gross income of \$9,250 does not require her to file a federal income tax return.
  - a. True
  - b. False

## Retest Basic Scenario 6: Matt Urban

### Interview Notes

- Matt Urban is single, 24 years old, and has never been married.
- Matt earned wages of \$27,500 during the first half of the year. Matt lost his job in September and received a total of \$8,000 in unemployment compensation.
- Matt is a barber and took a class at a local barber institute to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Matt also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2024, he paid student loan interest of \$900.
- Matt does not have any dependents.
- Matt is a U.S. citizen with a valid Social Security number.

### Basic Scenario 6: Retest Questions

11. What is the taxable amount of Matt's unemployment compensation?
  - a. \$0
  - b. \$900
  - c. \$3,000
  - d. \$8,000
12. The class Matt took at his local barber institute qualifies him to claim the Lifetime Learning Credit.
  - a. True
  - b. False
13. Matt can deduct \$2,500 of student loan interest as an adjustment to his income.
  - a. True
  - b. False

## Basic Scenario 7: Retest Questions

### Directions

Refer to the scenario information for Paul and Lisa Alexander.

14. Paul and Lisa's standard deduction is:
- a. \$14,600
  - b. \$21,900
  - c. \$29,200
  - d. \$30,750
15. Paul and Lisa can claim \$1,250 of qualified education expenses to calculate the American Opportunity Credit.
- a. True
  - b. False
16. Paul and Lisa can claim the Credit for Other Dependents for Teresa.
- a. True
  - b. False
17. The Alexander's total amount of federal income tax withholding for 2024 is \$\_\_\_\_\_.
- (Note: whole number only, do not use special characters.)
18. How much of Paul's Social Security is taxable income?
- a. \$0
  - b. \$11,675
  - c. \$13,175
  - d. \$15,500
19. Qualified dividends are reported on Form 1099-DIV.
- a. True
  - b. False

## Basic Scenario 8: Retest Questions

### Directions

Refer to the scenario information for Amy Yager.

- 20.** Amy's disability pension is reported as earned income wages until she reaches the minimum retirement age for her employer.
- a. True
  - b. False
- 21.** Amy is eligible to claim Head of Household on her tax return.
- a. True
  - b. False
- 22.** Wendy qualifies Amy for the Earned Income Tax Credit (EITC).
- a. True
  - b. False
- 23.** Who qualifies as Amy's qualifying relative?
- a. Wendy
  - b. Kyle
  - c. Both Wendy and Kyle
  - d. Neither Wendy or Kyle
- 24.** Amy can prevent having a balance due next year by adjusting her withholding if necessary.
- a. True
  - b. False

## Basic Scenario 9: Retest Questions

### Directions

Refer to the scenario information for Irene Sanders.

25. Irene must report \$\_\_\_\_\_ of her gambling winnings on her 2024 return.  
(Note: whole number only, do not use special characters.)
26. Irene's most advantageous filing status is Qualifying Surviving Spouse (QSS).
  - a. True
  - b. False
27. Irene must pay an additional \_\_\_\_\_ tax on the early distribution from her IRA.
  - a. 0%
  - b. 5%
  - c. 10%
  - d. 15%
28. Irene is **not** eligible to claim Penny for the Child Tax Credit.
  - a. True
  - b. False
29. Irene can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund.
  - a. True
  - b. False
30. Irene can claim \$350 as an adjustment to income for classroom supplies she purchased.
  - a. True
  - b. False

# Advanced Course Scenarios and Test Questions

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## Directions

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

For fill in the blank questions: Round to the nearest whole number, do not use special characters: dollar sign (\$), comma (,), or period(.

## Advanced Scenario 1: Sharon Smith

### Interview Notes

- Sharon's husband, Daniel, moved out of their home in February of 2022. Sharon has had no contact with Daniel since he moved out. Sharon and Daniel are not legally separated.
- Sharon has one child, Lea, age 10. She will claim Lea as a dependent on her 2024 tax return.
- Sharon is 31 years old.
- Sharon earned \$44,500 in wages and received \$50 of interest. Sharon had lottery winnings of \$2,000 reported on Form W-2G.
- Sharon paid all the costs of keeping up her home. She provided over half of the support for Lea.
- 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. Sharon qualifies for Head of Household filing status.
  - a. True
  - b. False
2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Lea?
  - a. Sharon
  - b. Daniel
  - c. Both Sharon and Daniel
  - d. Neither Sharon nor Daniel
3. Sharon is required to report her lottery winnings as income on her federal tax return.
  - a. True
  - b. False

## Advanced Scenario 2: Jeff and Jane Spring

### Interview Notes

- Jeff and Jane are married and want to file a joint return.
- Jeff is a U.S. citizen and has a valid Social Security number. Jane is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Jeff and Jane have two children, Joan, age 7, and Jim, age 15. Joan and Jim are U.S. citizens and have valid Social Security numbers.
- Jeff earned \$23,000 in wages.
- Jane earned \$21,000 in wages.
- In order to work, the Springs paid \$2,000 to their son, Jim, to care for Joan after school.
- Jeff and Jane provided all of the support for their two children.

### Advanced Scenario 2: Test Questions

4. What is the maximum amount Jeff and Jane are eligible to claim for the Child Tax Credit (CTC)
  - a. \$6,000
  - b. \$4,000
  - c. \$3,000
  - d. \$2,000
5. The Springs qualify for the Child and Dependent Care Credit
  - a. True
  - b. False

## Advanced Scenario 3: Mary Wood

### Interview Notes

- Mary Wood, age 58, is single.
- Mary earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Mary contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Mary's HSA.
- Mary's Form W-2 shows \$1,150 in Box 12 with code W. She has Form 5498-SA showing \$4,150 in Box 2.
- Mary has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:
  - \$500 for nine visits to a physical therapist after her knee surgery
  - \$1,000 unreimbursed doctor bills
  - \$280 prescription medicine
  - \$1,500 replacement of a crown
  - \$300 deep cleaning for teeth
  - \$40 over the counter medication
  - \$260 gym membership (for her general health and fitness)
- Mary is a U.S. citizen with a valid Social Security number.

### Advanced Scenario 3: Test Questions

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



## Advanced Scenario 4: Cheryl Brown

### Interview Notes

- Cheryl, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2024 was \$48,700 in W-2 wages.
- Cindy, age 24, and her daughter Cary, age 5, have lived with Cindy's mother, Cheryl, since Cindy separated from her spouse in April of 2023. Cindy's only income for 2024 was \$24,000 in wages. Cindy provided over half of her own support. Cary did not provide more than half of her own support.
- Cindy will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

### Advanced Scenario 4: Test Questions

9. For the purpose of determining dependency, Cary could be the qualifying child of \_\_\_\_\_.
- a. Only Cheryl
  - b. Only Cindy
  - c. Either Cheryl or Cindy
  - d. Neither Cheryl nor Cindy
10. Which of the following statements is true?
- a. Cindy is **not** eligible to claim Cary for the EIC because her filing status is married filing separate.
  - b. Cindy is **not** eligible to claim the EIC for Cary because she is under age 25.
  - c. Cindy is **not** eligible to claim Cary for the EIC because her income is too high.
  - d. None of the above statements is true.

## Advanced Scenario 5: Elizabeth Greene

### Interview Notes

- Elizabeth is 54 years old and files as single.
- Her 2024 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$2,000.
- Elizabeth would like to itemize her deductions on Form 1040 Schedule A this year.
- Elizabeth brings documents for the following items:
  - \$9,500 hospital and doctor bills
  - \$600 contributions to Health Savings Account (HSA)
  - \$3,600 state withholding (higher than Elizabeth's calculated state sales tax deduction)
  - \$300 personal property taxes based on the value of the vehicle
  - \$600 friend's personal GoFundMe campaign
  - \$350 cash contributions to the Red Cross
  - \$200 fair market value of clothing (in good used condition) donated to the Salvation Army (Elizabeth purchased the clothing for \$900)
  - \$7,300 mortgage interest
  - \$2,300 real estate tax
  - \$1,500 homeowners association fees
  - \$4,000 gambling losses

### Advanced Scenario 5: Test Questions

11. Elizabeth can claim the \$1,500 homeowners association fees as a deduction on her Form 1040, Schedule A.
  - a. True
  - b. False
12. What amount of gambling losses is Elizabeth eligible to claim as a deduction on her Form 1040, Schedule A?
  - a. \$0
  - b. \$1,000
  - c. \$2,000
  - d. \$4,000

## Advanced Scenario 6: David Stone

### Interview Notes

- David Stone is 28 years old and single. He provides all of his own support.
- David works at a gas station and earned \$18,500 in wages.
- David took two management courses at a community college to improve his job skills. He was less than a half time student. He wants to know if that qualifies for any educational tax benefit.
- David took an early distribution from his IRA of \$2,000 for tuition and \$500 for emergency repairs of his air conditioning system. This is the first time he has taken a distribution from his IRA.
- David 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. David is eligible to claim the American Opportunity Credit on his 2024 tax return.
- a. True
  - b. False
14. For which of the following IRA distributions will David owe an additional tax of 10%?
- a. \$2,000 for tuition
  - b. \$500 for emergency repairs
  - c. Both a and b
  - d. Neither a nor b

## Advanced Scenario 7: Vincent and Faith Hunter

### 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

- Vincent is a 5th grade teacher at a public school. Vincent and Faith are married and choose to file Married Filing Jointly on their 2024 tax return.
- Vincent worked a total of 1,800 hours in 2024. During the school year, he spent \$844 on unreimbursed classroom expenses.
- Faith retired in 2021 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Vincent 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 2024. The Hunters determined that they were solvent as of the date of the canceled debt.
- Faith received \$280 from Jury duty.
- Their daughter, Hope, is in her second year of college pursuing a bachelor's degree in Physics at a qualified educational institution. She received a scholarship, and the terms require that it be used to pay tuition. The Hunters provided Form 1098-T and an account statement from the college that included additional expenses. On Form 1098-T for the previous tax year, Box 7 was not checked. The Hunters paid \$1,500 for books and equipment required for Hope's courses. This information is also included on the college statement of account. The Hunters claimed the American Opportunity Credit last year for the first time.
- Hope does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



# Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) VINCENT	M.I. HUNTER	Last name HUNTER	Your date of birth 05/01/1964	Your job TEACHER
Spouse's first name (pronouns, optional) FAITH	M.I. HUNTER	Last name HUNTER	Spouse's date of birth 10/08/1955	Spouse's job RETIRED
Mailing address 1234 CHARITY AVENUE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
Telephone number YOUR PHONE NUMBER	Email address			

Check if you or your spouse were in 2024:

- A U.S. citizen  You  Spouse  No
- In the U.S. on a visa  You  Spouse  No
- A full-time student  You  Spouse  No

**If due a refund, would you like your refund**

- Direct deposit  Check by mail
- Split refund between accounts  Other

Would you like to receive written communications from the IRS in a language other than English

- Yes  No

What language

As of December 31, 2024, what was your marital status

- Never Married  Married

If married, were you married for all of 2024

- Yes  No

Did you live with your spouse during any part of the last six months of 2024

- Yes  No

Did you live with your spouse during any part of the last six months of 2024

- Legally Separated  Widowed

Date of final decree

Year of spouse's death

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)

- Yes  No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
									Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
HOPE HUNTER	07/05/2005	DAUGHTER	12	S	YES	YES	YES	NO	Y	N	Y

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

**Received money from any of the following in 2024:**

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

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (B) Taxable state/local income taxes
- (A) Taxes: state, local, real estate, sales, etc.
- (B) Standard deduction  (A) Itemized deduction
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) 1098-E
- (B) Child and dependent care credit
- (B) Child and dependent care credit
- (B/A) Contributions to a retirement account
- (A) IRA, 401(k), etc. deduction
- Repayments to a qualified retirement plan
- (B) Saver's credit
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Educator expenses deduction
- (B) Alimony payments (do not include child support)
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_

Adjustment to income  Yes  No

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- (A) 1099-S
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return
- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed \_\_\_\_\_ Reason \_\_\_\_\_
- Receive any letter or bill from the IRS
- Eligible for Low Income Taxpayer Clinic referral
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- Estimated tax payments \_\_\_\_\_
- Last year's refund applied to this year \_\_\_\_\_
- Last year's return available \_\_\_\_\_
- Additional information you think we should know
- Additional information for accurate tax preparation \_\_\_\_\_

**Standard or Itemized Deductions (To be completed by certified volunteer)**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Expenses to report (To be completed by certified volunteer)**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_

Adjustment to income  Yes  No

**Information to report (To be completed by certified volunteer)**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed \_\_\_\_\_ Reason \_\_\_\_\_
- Receive any letter or bill from the IRS
- Eligible for Low Income Taxpayer Clinic referral
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- Estimated tax payments \_\_\_\_\_
- Last year's refund applied to this year \_\_\_\_\_
- Last year's return available \_\_\_\_\_
- Additional information you think we should know
- Additional information for accurate tax preparation \_\_\_\_\_



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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> <b>White</b> (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>	<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> <b>White</b> (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>
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Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

22222		a Employee's social security number 416-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 35-700XXXX			1 Wages, tips, other compensation \$37,353.00		2 Federal income tax withheld \$3,200.00	
c Employer's name, address, and ZIP code CLEAR CREEK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$38,353.00		4 Social security tax withheld \$2,377.89	
			5 Medicare wages and tips \$38,353.00		6 Medicare tax withheld \$556.12	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial VINCENT		Last name HUNTER		Suff.		
f Employee's address and ZIP code 1234 CHARITY AVENUE YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a D \$1,000.00	
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State Employer's state ID number YS 57-200XXXX		16 State wages, tips, etc. \$37,353.00	17 State income tax \$500.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service  
 Copy 1—For State, City, or Local Tax Department

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>LIBERTY ENTERPRISES</b> 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 20,100.00		OMB No. 1545-0119 <b>2024</b> Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN 41-200XXXX		RECIPIENT'S TIN 417-00-XXXX		2a Taxable amount \$		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	
RECIPIENT'S name <b>FAITH HUNTER</b>		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,010.00		<b>Copy 1 For State, City, or Local Tax Department</b>	
Street address (including apt. no.) 1234 CHARITY AVENUE		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		7 Distribution code(s) 7		8 Other \$ %		9a Your percentage of total distribution %	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		9b Total employee contributions \$ 15,000.00	
Account number (see instructions)		13 Date of payment		14 State tax withheld \$		15 State/Payer's state no.	
				16 State distribution \$		17 Local tax withheld \$	
				18 Name of locality		19 Local distribution \$	

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

**DO NOT FILE**

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

**2024** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>FAITH HUNTER</b>		Box 2. Beneficiary's Social Security Number <b>417-00-XXXX</b>
Box 3. Benefits Paid in 2024 <b>\$23,899</b>	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2022 (Box 3 minus Box 4)
DESCRIPTION OF AMOUNT IN BOX 3  Paid by check or direct deposit: \$19,412.60  Medicare Part B premiums deducted from your benefits \$2,096.40  Total additions:  Benefits for 2024: \$23,899		DESCRIPTION OF AMOUNT IN BOX 4          Box 6. Voluntary Federal Income Tax Withholding  <b>\$2,390</b>
		Box 7. Address  <b>1234 CHARITY AVENUE                  YOUR CITY, YOUR STATE, ZIP</b>
		Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (6/2020)

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

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>NEW BANK                  1254 ORANGE AVENUE                  YOUR CITY, YOUR STATE, ZIP</b>		1 Date of identifiable event <b>09/25/2024</b>	OMB No. 1545-2281	<b>Cancellation of Debt</b>
		2 Amount of debt discharged \$ <b>850.00</b>	Form <b>1099-C</b> (Rev. January 2022)	
		3 Interest, if included in box 2 \$	For calendar year 20 <b>24</b>	
CREDITOR'S TIN <b>31-700XXXX</b>	DEBTOR'S TIN <b>416-00-XXXX</b>	4 Debt description <b>CREDIT CARD</b>		<b>Copy B For Debtor</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name <b>VINCENT HUNTER</b>		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>		
Street address (including apt. no.) <b>1234 CHARITY AVENUE</b>		6 Identifiable event code		
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		7 Fair market value of property \$		
Account number (see instructions)				

Form **1099-C** (Rev. 1-2022)

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

DO NOT FILE

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>CLARK COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP</b>		1 Payments received for qualified tuition and related expenses <b>\$ 5,722.00</b>	OMB No. 1545-1574 <b>2024</b> Form <b>1098-T</b>
FILER'S employer identification no. <b>38-800XXXX</b>	STUDENT'S TIN <b>608-00-XXXX</b>	3	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name <b>HOPE HUNTER</b>	4 Adjustments made for a prior year <b>\$</b>	5 Scholarships or grants <b>\$ 3,202.00</b>	
Street address (including apt. no.) <b>1234 CHARITY AVENUE</b>	6 Adjustments to scholarships or grants for a prior year <b>\$</b>	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund <b>\$</b>	

Form **1098-T**

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

ONLY DRAFT



# Clark Community College

## Statement of Account

December 31, 2024

**HOPE HUNTER**  
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2024	Tuition – Fall Semester 2024	<b>+\$5,722.00</b>	
08/30/2024	Scholarship		<b>-\$3,202.00</b>
09/03/2024	Parking pass	<b>+\$400.00</b>	
09/04/2024	Campus Bookstore charge to student account for course-related books	<b>+\$1,500.00</b>	
09/05/2024	Payment – check #4321		<b>-\$4,420.00</b>

12/31/2024 Account Balance.....\$0.00

Vincent and Faith Hunter  
1234 Charity Avenue  
YOU CITY, YOUR STATE, ZIP

1234

PAY TO THE  
ORDER OF

20

\$

DOLLARS

New Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID


## Advanced Scenario 7: Test Questions

15. What is the taxable portion of Faith's pension from Liberty Enterprises using the simplified method?
- a. \$0
  - b. \$18,841.00
  - c. \$19,519.00
  - d. \$20,100.00
16. The Hunters are eligible to claim the credit for other dependents on their tax return.
- a. True
  - b. False
17. What is the total amount of other income reported on the Hunters' Form 1040 Schedule 1?
- a. \$0
  - b. \$280
  - c. \$850
  - d. \$1,130
18. Vincent is eligible to deduct qualified educator expenses in the amount of \$\_\_\_\_\_ (Note: whole number only, do not use special characters.)
19. What is the Hunters' standard deduction on their 2024 tax return?
- a. \$21,900
  - b. \$23,450
  - c. \$29,200
  - d. \$30,750
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 taxable amount of Faith's Social Security income as reported on their Form 1040 is:
- a. \$ 0
  - b. \$19,413
  - c. \$20,314
  - d. \$23,899
22. What is the Hunters' total federal income tax withholding?
- a. \$4,400
  - b. \$5,210
  - c. \$5,590
  - d. \$7,600

## Advanced Scenario 8: Stephanie Winter

### 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

- Stephanie is a paralegal, age 26, and single.
- Stephanie has investment income and a consolidated broker's statement.
- Stephanie is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$570 including tips.
- Stephanie uses the cash method of accounting. She uses business code 492000.
- Stephanie provided a statement from Fast Eats 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 Fast Eats)
  - \$600 for Fast Eats fees
- Stephanie also kept receipts for the following out-of-pocket expenses:
  - \$80 for tolls while making deliveries
  - \$300 for speeding ticket
  - \$160 for Stephanie's lunches
- Stephanie's record keeping application shows she has driven a total of 3,000 miles during and between deliveries.
  - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2024 was 12,500 miles. Of that, 9,500 miles were personal and commuting miles. Stephanie will take the standard business mileage rate.
- Stephanie is paying on her student loan from 2019, when she completed her undergraduate degree.
- Stephanie is working towards her Juris Doctorate degree to start a new career as a lawyer.
- She took a few college courses this year at an accredited college.
- Stephanie took an early distribution of \$5,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses for the current year. She has never made any non-deductible contributions to her IRA.
- If Stephanie has a refund, she would like it deposited into her checking account.





# Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Complete pages 1-4 of this form.
- Social Security cards or ITIN letters for all persons on your tax return.
- You are responsible for the information on your return. Provide complete and accurate information.
- Picture ID (such as valid driver's license) for you and your spouse.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) STEPHANIE	M.I. WINTER	Last name WINTER	Your date of birth 03/08/1998	Your job PARALEGAL
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job

Mailing address 160 UNIVERSITY DRIVE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
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Telephone number  
YOUR PHONE NUMBER

Email address

Check if you or your spouse were in 2024:

<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Legally blind	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Do you own or hold any digital assets	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**If due a refund, would you like your refund**

Direct deposit  Check by mail  Direct debit

Split refund between accounts  Other  Set up installment agreement  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English

Yes  No What language

Would you like information on how to vote and/or how to register to vote

Yes  No

Would you like \$3 to go to the Presidential Election Campaign Fund

Yes  No

As of December 31, 2024, what was your marital status

**Never Married**  **Married**  **Legally Separated**  **Widowed**

Did you live with your spouse during any part of the last six months of 2024

Yes  No

Date of separate maintenance decree

Year of spouse's death

Yes  No

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)

Answer Yes or No (Y/N)		To be completed by certified volunteer (Refer to Pub 4012 Tab C)	
Name (first, last)	Relationship to you (son, daughter, parent, none, etc.)	Qualifying child dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Date of birth (mm/dd/yy)	Number of months lived in your home in 2024	Qualifying relative dependent	
Single or Married as of 12/31/2024 (S/M)	Resident of U.S., Canada or Mexico	Totally and permanently disabled	
Full-time student	A U.S. Citizen	Year of spouse's death	
Resident of U.S., Canada or Mexico	Resident of U.S., Canada or Mexico		
Full-time student	Resident of U.S., Canada or Mexico		
Totally and permanently disabled	Resident of U.S., Canada or Mexico		

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

**Received money from any of the following in 2024:**

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

**Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Expenses to report (To be completed by certified volunteer) Notes/Comments**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_

Adjustment to income  Yes  No

**Information to report (To be completed by certified volunteer) Notes/Comments**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction

(A) Sale of home (1099-S)

HSA contributions  HSA distributions

(A) 1095-A

(B) Energy efficient home improvement credit

(A) 1099-C

(A) 1099-A

Disaster relief impacts return

(B) EITC, CTC, AOTC or HOH disallowed in a previous year

Year disallowed Reason

Eligible for Low Income Taxpayer Clinic referral

Estimated tax payments

Last year's refund applied to this year

Last year's return available

Additional information for accurate tax preparation

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)

(A) Sell a home

(A) Have a health savings account (HSA)

(A) Purchase health insurance through the Marketplace (Exchange)

(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)

(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender

Have a loss related to a declared federal disaster area

(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)

Receive any letter or bill from the IRS

(B) Make estimated tax payments or apply last year's refund to 2024 taxes

Additional information you think we should know

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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>NEW BANK, CUSTODIAN FOR TRADITIONAL IRA OF STEPHANIE WINTER 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP</b>		1 Gross distribution \$ <b>5,000.00</b>	OMB No. 1545-0119  <b>2024</b>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN <b>48-200XXXX</b>		2a Taxable amount \$ <b>5,000.00</b>	Form <b>1099-R</b>	Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S TIN <b>605-00-XXXX</b>		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ <b>500.00</b>	2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	
RECIPIENT'S name <b>STEPHANIE WINTER</b>  Street address (including apt. no.) <b>160 UNIVERSITY DRIVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) <b>1</b>	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	16 State distribution \$
9a Your percentage of total distribution %		9b Total employee contributions \$	8 Other \$ %	19 Local distribution \$	16 State distribution \$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

DO NOT FILE

2222		a Employee's social security number <b>605-00-XXXX</b>	OMB No. 1545-0008		
b Employer identification number (EIN) <b>35-800XXXX</b>		1 Wages, tips, other compensation \$ <b>40,700.00</b>	2 Federal income tax withheld \$ <b>3,100.00</b>		
c Employer's name, address, and ZIP code <b>WE WIN ASSOCIATES 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP</b>		3 Social security wages \$ <b>41,700.00</b>	4 Social security tax withheld \$ <b>2,585.40</b>		
d Control number		5 Medicare wages and tips \$ <b>41,700.00</b>	6 Medicare tax withheld \$ <b>604.65</b>		
e Employee's first name and initial <b>STEPHANIE</b>		7 Social security tips	8 Allocated tips		
Last name <b>WINTER</b>		9	10 Dependent care benefits		
160 UNIVERSITY DRIVE YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans	12a <b>D</b> \$ <b>1,000.00</b>		
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
15 State Employer's state ID number <b>YS 57-300XXXX</b>		14 Other	12c		
16 State wages, tips, etc. \$ <b>40,700.00</b>		17 State income tax \$ <b>800.00</b>	12d		
18 Local wages, tips, etc.		19 Local income tax	20 Locality name		

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

**2024**

Department of the Treasury - Internal Revenue Service



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FAST EATS</b> 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. January 2024) For calendar year <u>2024</u>	<b>Nonemployee Compensation</b>
PAYER'S TIN <u>63-400XXXX</u>	RECIPIENT'S TIN <u>605-00-XXXX</u>	1 Nonemployee compensation \$ <u>1,000.00</u>	
RECIPIENT'S name <b>STEPHANIE WINTER</b>		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) <b>160 UNIVERSITY DRIVE</b>		3	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		4 Federal income tax withheld \$	
Account number (see instructions)		5 State tax withheld	
		6 State/Payer's state no.	
		7 State income	


Form **1099-NEC** (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

ONLY DRAFT

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FAST EATS</b> 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		FILER'S TIN <u>63-400XXXX</u>	OMB No. 1545-2205 Form <b>1099-K</b> (Rev. March 2024) For calendar year <u>2024</u>	<b>Payment Card and Third Party Network Transactions</b>
		PAYEE'S TIN <u>605-00-XXXX</u>	1a Gross amount of payment card/third party network transactions \$ <u>8,225.00</u>	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>		<b>Copy B For Payee</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
PAYEE'S name <b>STEPHANIE WINTER</b>		1b Card Not Present transactions \$	2 Merchant category code	
Street address (including apt. no.) <b>160 UNIVERSITY DRIVE</b>		3 Number of payment transactions <u>325</u>	4 Federal income tax withheld \$	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		5a January \$ <u>700.00</u>	5b February \$ <u>750.00</u>	
PSE'S name and telephone number		5c March \$ <u>900.00</u>	5d April \$ <u>775.00</u>	
Account number (see instructions)		5e May \$ <u>700.00</u>	5f June \$ <u>350.00</u>	
		5g July \$ <u>500.00</u>	5h August \$ <u>450.00</u>	
		5i September \$ <u>750.00</u>	5j October \$ <u>700.00</u>	
		5k November \$ <u>900.00</u>	5l December \$ <u>750.00</u>	
		6 State	7 State identification no.	
			8 State income tax withheld \$	

Form **1099-K** (Rev. 3-2024) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

 **Note:** She also received \$570 in cash payments per the interview notes.

**XYZ Investments**

456 Pima Plaza  
Your City, YS, ZIP

**2024 TAX REPORTING STATEMENT**

Stephanie Winter  
160 University Drive  
Your City, YS, ZIP  
Account No. 111-222  
Recipient ID No. 605-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**Form 1099-DIV\* 2024 Dividends and Distributions**

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

1a	Total Ordinary Dividends	300.00
1b	Qualified Dividends	225.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2e	Section 897 Ordinary Dividends	0.00
2f	Section 897 Capital Gains	0.00
2	Nondividend Distributions	0.00
3	Nondividend Distributions	0.00
4	<b>Federal Income Tax Withheld</b>	0.00
5	Section 199A Dividends	32.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	0.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Noncash Liquidation Distributions	0.00
11	FATCA Filing Requirement	
12	Exempt Interest Dividends	0.00
13	Specified Private Activity Bond Interest Dividends	0.00
14	State	YS
15	State Identification No.	01-XXXXXXX
16	State Tax Withheld	0.00

**Form 1099-MISC\* 2024 Miscellaneous Income**

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

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

**Form 1099-INT\* 2024 Interest Income**

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

1	Interest Income	50.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

**Summary of 2024 Proceeds From Broker and Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc.	5,100.00
Federal Income Tax Withheld	0.00

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



**XYZ Investments**

456 Pima Plaza  
Your City, YS, ZIP

**2024 TAX REPORTING STATEMENT**

Stephanie Winter  
160 University Drive  
Your City, YS, ZIP  
Account No. 111-222  
Recipient ID No. 605-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**FORM 1099-B\* 2024 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

**Short-term transactions for which basis is reported to the IRS**  
Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

**8** Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State Withheld	<b>15</b> State Tax Withheld
<b>Nebraska Co. Common Stock</b>										
Sale	01/20/2024	02/29/2024	200.000	2,000.00	1,750.00	250.00				
<b>TOTALS</b>				<b>2,000.00</b>	<b>1,750.00</b>					

**FORM 1099-B\* 2024 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

**Long-term transactions for which basis is not reported to the IRS**  
Report on Form 8949 with Box E checked and/or Schedule D, Part II  
(This Label is a Substitute for Boxes 1c & 6)

**8** Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State Withheld	<b>15</b> State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	10/12/2008	10/31/2024	200.000	3,100.00	4,000.00	(900.00)				
<b>TOTALS</b>				<b>3,100.00</b>	<b>4,000.00</b>					

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

CORRECTED (if checked)

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



OMB No. 1545-1576  
**2024**  
Form **1098-E**

**Student  
Loan Interest  
Statement**

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

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

**1** Student loan interest received by lender  
**\$ 3,750.00**

**Copy B  
For Borrower**

BORROWER'S name  
**STEPHANIE WINTER**  
Street address (including apt. no.)  
**160 UNIVERSITY DRIVE**  
City or town, state or province, country, and ZIP or foreign postal code  
**YOUR CITY, YOUR STATE, ZIP**

**2** If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004

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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

**ONLY DRAFT**

CORRECTED

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

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

OMB No. 1545-1574  
**2024**  
Form **1098-T**

**Tuition  
Statement**

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

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

**3**

**Copy B  
For Student**

STUDENT'S name  
**STEPHANIE WINTER**

**4** Adjustments made for a prior year  
**\$**

**5** Scholarships or grants  
**\$**

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

Street address (including apt. no.)  
**160 UNIVERSITY DRIVE**

**6** Adjustments to scholarships or grants for a prior year  
**\$**

**7** Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2025

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

**8** Checked if at least half-time student

**9** Checked if a graduate student

**10** Ins. contract reimb./refund  
**\$**

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

**ONLY DRAFT**

**Stephanie Winter**  
160 University Drive  
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE  
ORDER OF

\$

DOLLARS

New Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789


1234

VOID

## Advanced Scenario 8: Test Questions

### Directions

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


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

23. The net short-term capital gain reported on Stephanie's Schedule D is \$\_\_\_\_\_.  
(Note: whole number only, do not use special characters.)
24. Which of the following can be claimed as a business expense on Stephanie's Schedule C?
- a. Tolls
  - b. Speeding Ticket
  - c. Lunches
  - d. All of the above
25. Stephanie can take a student loan interest deduction of \$3,750.
- a. True
  - b. False
26. What is the total standard mileage deduction for Stephanie's business on Schedule C?
- a. \$630
  - b. \$1,965
  - c. \$2,010
  - d. \$8,040
27. The amount of Stephanie's lifetime learning credit is \$480.
- a. True
  - b. False
28. What is Stephanie's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??
- a. \$0
  - b. \$240
  - c. \$260
  - d. \$500
29. To avoid having a balance due next year, Stephanie can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.
- a. True
  - b. False

## Advanced Scenario 9: Joe Lopez

### Directions

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

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

### Interview Notes

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



# Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job  
 JOE M.I. LOPEZ 04/12/1983 JANITOR

Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job  
 M.I. Last name Spouse's job

Mailing address Apt # City State ZIP code  
 200 SKY WAY YOUR CITY YS YOUR ZIP

Telephone number Email address Did you live or work in two or more states in 2024  
 YOUR PHONE NUMBER

Check if you or your spouse were in 2024:  
 A U.S. citizen  You  Spouse  No  You  Spouse  No  You  Spouse  No  You  Spouse  No  You  Spouse  No

In the U.S. on a visa  You  Spouse  No  You  Spouse  No  You  Spouse  No  You  Spouse  No

A full-time student  You  Spouse  No  You  Spouse  No  You  Spouse  No

**If due a refund, would you like your refund**  
 Direct deposit  Check by mail  Bank account  Direct debit  
 Split refund between accounts  Other  Set up installment agreement  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English  
 Yes  No What language

Would you like information on how to vote and/or how to register to vote  
 Yes  No  Yes  No  Yes  No  Yes  No  Widowed

As of December 31, 2024, what was your marital status  
 **Never Married**  **Married** If married, were you married for all of 2024  Yes  No  
 **Divorced**  **Legally Separated** Did you live with your spouse during any part of the last six months of 2024  Yes  No  **Widowed**  
 Date of final decree Date of separate maintenance decree Year of spouse's death 2023

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)  Yes  No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

To be completed by certified volunteer (Refer to Pub 4012 Tab C)		Answer Yes or No (Y/N)				Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled
JOSIE LOPEZ	07/24/2015	DAUGHTER	12	S	Y	Y	Y	N

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

**Received money from any of the following in 2024:**

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

How many jobs 1

(B/A) Tips

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

(B) Disability benefits

(B) Social Security or Railroad Retirement Benefits

(B) Unemployment benefits

(B) Refund of state or local income tax

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

(A) Sale of stocks, bonds or real estate

Did you report a loss on last year's return  Yes  No

(B) Alimony

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

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

Income from renting personal property such as a vehicle

Farm activity

Gambling winnings, including lottery

Payments for contract or self-employment work

Did you report a loss on last year's return  Yes  No

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

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

(B) W-2s Number of forms \_\_\_\_\_

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

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

Number of forms \_\_\_\_\_

(B) SSA-1099, RRB-1099

(B) 1099-G Number of forms \_\_\_\_\_

Did you receive a refund of state or local taxes  Yes  No

Did you itemize last year  Yes  No

(B) 1099-INT/DIV Number of forms \_\_\_\_\_

(A) 1099-B Number of forms \_\_\_\_\_ (include

brokerage statement)  Capital Loss carryover

(B) Alimony Amount \$ \_\_\_\_\_  Yes  No

Excluded from income

(M) Rental income

Farm income (out of scope)

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

(A) Schedule C

1099-MISC Number \_\_\_\_\_

1099-K Number \_\_\_\_\_

Other income reported elsewhere

Schedule C expenses

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

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Standard or Itemized Deductions (To be completed by certified volunteer)**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Notes/Comments**

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**Expenses to report (To be completed by certified volunteer)**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_
- Adjustment to income  Yes  No

**Notes/Comments**

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- Have a loss related to a declared federal disaster area

**Information to report (To be completed by certified volunteer)**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C

**Notes/Comments**

- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- Additional information you think we should know

- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed Reason
- Eligible for Low Income Taxpayer Clinic referral
- Estimated tax payments
- Last year's refund applied to this year
- Last year's return available
- Additional information for accurate tax preparation



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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

6. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)

<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> <b>White</b> (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>	<p><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</p> <p><input type="checkbox"/> <b>Asian</b> (provide details below)</p> <p><input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino</p> <p><input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese</p> <p>Enter, for example, Pakistani, Hmong, Afghan, etc.</p> <p><input type="checkbox"/> <b>Black or African American</b> (provide details below)</p> <p><input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian</p> <p><input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali</p> <p>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</p> <p><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)</p> <p><input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran</p> <p><input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan</p> <p>Enter, for example, Colombian, Honduran, Spaniard, etc.</p> <p><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)</p> <p><input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian</p> <p><input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli</p> <p>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</p> <p><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)</p> <p><input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro</p> <p><input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese</p> <p>Enter, for example, Chuukese, Palauan, Tahitian, etc.</p> <p><input type="checkbox"/> <b>White</b> (provide details below)</p> <p><input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish</p> <p><input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish</p> <p>Enter, for example, French, Swedish, Norwegian, etc.</p>
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Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP-T:T:SP, 111 Constitution Ave. NW, Washington, DC 20224.

22222		a Employee's social security number 328-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 34-800XXXX			1 Wages, tips, other compensation \$42,000.00		2 Federal income tax withheld \$1,700.00	
c Employer's name, address, and ZIP code ROSEWOOD SCHOOL DISTRICT 1452 ROOSEVELT CIRCLE YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$43,500.00		4 Social security tax withheld \$2,697.00	
			5 Medicare wages and tips \$43,500.00		6 Medicare tax withheld \$630.75	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial JOE		Last name LOPEZ	Suff.	11 Nonqualified plans D \$1,500.00		
f Employee's address and ZIP code 200 SKY WAY YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State YS	Employer's state ID number 34-800XXXX	16 State wages, tips, etc. \$42,000.00	17 State income tax \$600.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service  
 Copy 1—For State, City, or Local Tax Department

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP</b>		Payer's RTN (optional)		OMB No. 1545-0112 Form <b>1099-INT</b> (Rev. January 2024) For calendar year <b>2024</b>		<b>Interest Income</b>	
PAYER'S TIN <b>22-700XXXX</b>		RECIPIENT'S TIN <b>328-00-XXXX</b>		1 Interest income \$ <b>140.00</b>		<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>JOE LOPEZ</b> Street address (including apt. no.) <b>200 SKY WAY</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		FATCA filing requirement <input type="checkbox"/>		2 Early withdrawal penalty \$ <b>28.00</b>			
3 Interest on U.S. Savings Bonds and Treasury obligations \$		4 Federal income tax withheld \$		5 Investment expenses \$			
6 Foreign tax paid \$		7 Foreign country or U.S. territory		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
10 Market discount \$		11 Bond premium \$		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$	
14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld \$			

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

**Part I Recipient Information**

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

**Part II Covered Individuals**

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

**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
<b>21</b> January	\$446	\$602	\$388
<b>22</b> February	\$446	\$602	\$388
<b>23</b> 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
<b>28</b> August	\$446	\$602	\$388
<b>29</b> September	\$446	\$602	\$388
<b>30</b> October	\$446	\$602	\$388
<b>31</b> November	\$446	\$602	\$388
<b>32</b> December	\$446	\$602	\$388
<b>33 Annual Totals</b>	\$5,352	\$7,224	\$4,656



Southside **Day Care**

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

December 31, 2024

Received from Joe Lopez

\$7,200 for daycare services for Josie

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


Ellen River

EIN: 35-900XXXX

## Advanced Scenario 9: Test Questions

### Directions

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

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

30. What is Joe's most advantageous filing status?
- a. Single
  - b. Married Filing Separately
  - c. Head of Household
  - d. Qualifying Surviving Spouse (QSS)
31. Joe adjusted gross income on his Form 1040 is \_\_\_\_\_.
- a. \$12,912
  - b. \$42,000
  - c. \$42,112
  - d. \$42,140
32. Joe is eligible to claim the Child Tax Credit.
- a. True
  - b. False
33. Joe's retirement savings contributions credit is \_\_\_\_\_.
- a. \$0
  - b. \$100
  - c. \$150
  - d. \$1,500
34. The total amount of Joe's net premium tax credit on Form 1040 Schedule 3, line 9 is \$696.
- a. True
  - b. False
35. Joe's child and dependent care credit from Form 2441 is \_\_\_\_\_.  
(Note: whole number only, do not use special characters.)

## 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: Sharon Smith

#### Interview Notes

- Sharon's husband, Daniel, moved out of their home in February of 2022. Sharon has had no contact with Daniel since he moved out. Sharon and Daniel are not legally separated.
- Sharon has one child, Lea, age 10. She will claim Lea as a dependent on her 2024 tax return.
- Sharon is 31 years old.
- Sharon earned \$44,500 in wages and received \$50 of interest. Sharon had lottery winnings of \$2,000 reported on Form W-2G.
- Sharon paid all the costs of keeping up her home. She provided over half of the support for Lea.
- 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. What is the most beneficial allowable filing status that Sharon is eligible to claim on her 2024 tax return?
  - a. Single
  - b. Married Filing Separately
  - c. Qualifying Surviving Spouse (QSS)
  - d. Head of Household
2. Based on the information provided, Sharon qualifies for the Earned Income Credit.
  - a. True
  - b. False
3. Sharon does **not** need to report her gambling winnings on her federal tax return.
  - a. True
  - b. False

## Advanced Scenario 2: Jeff and Jane Spring

### Interview Notes

- Jeff and Jane are married and want to file a joint return.
- Jeff is a U.S. citizen and has a valid Social Security number. Jane is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Jeff and Jane have two children, Joan, age 7, and Jim, age 15. Joan and Jim are U.S. citizens and have valid Social Security numbers.
- Jeff earned \$23,000 in wages.
- Jane earned \$21,000 in wages.
- In order to work, the Springs paid \$2,000 to their son, Jim to care for Joan after school.
- Jeff and Jane provided all of the support for their two children.

### Advanced Scenario 2: Retest Questions

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



## Advanced Scenario 3: Mary Wood

### Interview Notes

- Mary Wood, age 58, is single.
- Mary earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Mary contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Mary's HSA.
- Mary's Form W-2 shows \$1,150 in Box 12 with code W. She has Form 5498-SA showing \$4,150 in Box 2.
- Mary has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:
  - \$500 for nine visits to a physical therapist after her knee surgery
  - \$1,000 unreimbursed doctor bills
  - \$280 prescription medicine
  - \$1,500 replacement of a crown
  - \$300 deep cleaning for teeth
  - \$40 over the counter medication
  - \$260 gym membership (for her general health and fitness)
- Mary is a U.S. citizen with a valid Social Security number.

### Advanced Scenario 3: Retest Questions

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

## Advanced Scenario 4: Cheryl Brown

### Interview Notes

- Cheryl, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2024 was \$48,700 in W-2 wages.
- Cindy, age 24, and her daughter Cary, age 5, have lived with Cindy's mother, Cheryl, since Cindy separated from her spouse in April of 2023. Cindy's only income for 2024 was \$24,000 in wages. Cindy provided over half of her own support. Cary did not provide more than half of her own support.
- Cindy 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. Which of the following statements is true:
  - a. Cindy may **not** claim Cary as a dependent since Cheryl paid all of their housing costs.
  - b. Cheryl may claim Cary as a dependent if Cindy chooses not to claim her.
  - c. Only Cheryl may claim Cary as a dependent since her income is higher than Cindy's income.
  - d. Only Cindy may claim Cary as a dependent since Cary is her daughter.
10. Cindy is eligible to claim Cary for the Earned Income Credit.
  - a. True
  - b. False

## Advanced Scenario 5: Elizabeth Greene

### Interview Notes

- Elizabeth is 54 years old and files as single.
- Her 2024 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$2,000.
- Elizabeth would like to itemize her deductions this year.
- Elizabeth brings documents for the following items:
  - \$9,500 hospital and doctor bills
  - \$600 contributions to Health Savings Account (HSA)
  - \$3,600 state withholding (higher than Elizabeth's calculated state sales tax deduction)
  - \$300 personal property taxes based on the value of the vehicle
  - \$600 friend's personal GoFundMe campaign
  - \$350 cash contributions to the Red Cross
  - \$200 fair market value of clothing in good used condition donated to the Salvation Army (Elizabeth purchased the clothing for \$900)
  - \$7,300 mortgage interest
  - \$2,300 real estate tax
  - \$1,500 homeowners association fees
  - \$4,000 gambling losses

### Advanced Scenario 5: Retest Questions

11. If Elizabeth chooses to itemize, which of the following is **not** an eligible deduction on Form 1040, Schedule A?
  - a. \$7,300 mortgage interest
  - b. \$1,500 homeowners association fees
  - c. \$2,300 real estate tax
  - d. \$350 contribution to the Red Cross
12. Elizabeth is eligible to claim \$4,000 in gambling losses as a deduction on her Form 1040, Schedule A.
  - a. True
  - b. False

## Advanced Scenario 6: David Stone

### Interview Notes

- David Stone is 28 years old and single. He provides all of his own support.
- David works at a gas station and earned \$18,500 in wages.
- David took two management courses at a community college to improve his job skills. He was less than a half time student. He wants to know if that qualifies for any tax benefit.
- David took an early distribution from his IRA of \$2,000 for tuition and \$500 for emergency repairs of his air conditioning system. This is the first time he has taken a distribution from his IRA.
- David 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. David's modified adjusted gross income (MAGI) must be less than \$90,000 to claim the Lifetime Learning Credit in 2024.
- a. True
  - b. False
14. David will owe an additional \$50 tax on the \$500 IRA distribution for emergency repairs?
- a. True
  - b. False

## Advanced Scenario 7: Vincent and Faith Hunter

### Interview Notes

- Vincent is a 5th grade teacher at a public school. Vincent and Faith are married and choose to file Married Filing Jointly on their 2024 tax return.
- Vincent worked a total of 1,800 hours in 2024. During the school year, he spent \$844 on unreimbursed classroom expenses.
- Faith retired in 2021 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Vincent 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 2024. The Hunters determined that they were solvent as of the date of the canceled debt.
- Faith received \$280 from Jury duty.
- Their daughter, Hope, is in her second year of college pursuing a bachelor's degree in Physics 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 Hunters provided Form 1098-T and an account statement from the college that included additional expenses. The Hunters paid \$1,500 for books and equipment required for Hope's courses. This information is also included on the college statement of account. The Hunters claimed the American Opportunity Credit last year for the first time.
- Hope does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.

### Advanced Scenario 7: Retest Questions

15. The taxable portion of Faith's pension from Liberty Enterprises using the simplified method is \$23,899.
- a. True
  - b. False
16. Which of the following credits are the Hunters able to claim on their federal tax return?
- a. American Opportunity Credit
  - b. Earned Income Credit
  - c. Child Tax Credit
  - d. Premium Tax Credit
17. The total amount of other income reported on the Hunters' Form 1040, Schedule 1 is \$1,130.
- a. True
  - b. False

18. What is the amount Vincent is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?
- a. \$0
  - b. \$250
  - c. \$300
  - d. \$844
19. The Hunters' standard deduction on their Form 1040 for tax year 2024 is \$29,200.
- a. True
  - b. False
20. Which is **not** a qualifying expense for the American opportunity credit?
- a. Tuition
  - b. Required course related books
  - c. Parking pass
  - d. Required course related equipment
21. All of Faith's Social Security benefits are taxable according to the Social Security benefits worksheet.
- a. True
  - b. False
22. The federal income tax withholding reported on the Hunters' Form 1040 is \$4,400
- a. True
  - b. False

## Advanced Scenario 8: Stephanie Winter

### Interview Notes

- Stephanie is a paralegal, age 26, and single.
- Stephanie has investment income and a consolidated broker's statement.
- Stephanie is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$570 including tips.
- Stephanie uses the cash method of accounting. She uses business code 492000.
- Stephanie provided a statement from Fast Eats 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 Fast Eats)
  - \$600 for Fast Eats fees
- Stephanie also kept receipts for the following out-of-pocket expenses:
  - \$80 for tolls while making deliveries
  - \$300 for speeding ticket
  - \$160 for Stephanie's lunches
- Stephanie's record keeping application shows she has driven a total of 3,000 miles during and between deliveries:
  - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2024 was 12,500 miles. Of that, 9,500 miles were personal and commuting miles. Stephanie will take the standard business mileage rate.
- Stephanie is paying on her student loan from 2019, when she completed her undergraduate degree.
- Stephanie is working towards her Juris Doctorate degree to start a new career as a Lawyer.
- She took a few college courses this year at an accredited college.
- Stephanie took an early distribution of \$5,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses for the current year.
- If Stephanie has a refund, she would like it deposited into her checking account.

## Advanced Scenario 8: Retest Questions

23. Stephanie's net short-term capital gain reported on Schedule D is \$350.
- a. True
  - b. False
24. Stephanie can claim her lunches as a business expense on her Schedule C
- a. True
  - b. False

- 25.** What is the amount Stephanie can take as a student loan interest deduction on her Form 1040, Schedule 1?
- a.** \$0
  - b.** \$750
  - c.** \$2,500
  - d.** \$3,750
- 26.** The total standard mileage deduction for Stephanie's business on Schedule C is \$2,010.
- a.** True
  - b.** False
- 27.** Which credit is Stephanie eligible for?
- a.** American Opportunity Credit
  - b.** Earned Income Credit
  - c.** Lifetime Learning Credit
  - d.** Premium Tax Credit
- 28.** Stephanie will have to pay \$240 additional tax because she received the early distribution from her IRA.
- a.** True
  - b.** False
- 29.** How can Stephanie prevent having a balance due next year?
- a.** She can increase the withholding on a new Form W-4.
  - b.** She can make estimated tax payments.
  - c.** She can do nothing and file as usual.
  - d.** Both a and b.



## Advanced Scenario 9: Joe Lopez

### Interview Notes

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

### Advanced Scenario 9: Retest Questions

30. Joe can claim the Qualifying Surviving Spouse filing status.
- a. True
  - b. False
31. Joe's adjusted gross income is \$42,140.
- a. True
  - b. False
32. Joe **cannot** claim which of the following credits on his tax return.
- a. Child Tax Credit
  - b. Credit for Other Dependents
  - c. Premium Tax Credit
  - d. Child and Dependent Care Credit
33. Joe qualifies to claim the Retirement Savings Contribution Credit.
- a. True
  - b. False
34. Joe's net premium tax credit on his Form 1040 Schedule 3, line 9 is \$\_\_\_\_\_.  
(Note: whole number only, do not use special characters.)
35. Joe's child and dependent care credit is \$630.
- a. True
  - b. False

# Military Course Scenarios and Test Questions

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## Directions

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

## Military Scenario 1: Gabriella Grassi

### Interview Notes

- Gabriella Grassi is single.
- Gabriella is a medical technician in the Air Force Reserve. She attended training drills one weekend a month for 12 months in 2024.
- Gabriella only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Gabriella's total mileage in 2024 was 12,530
- Gabriella's duty station is 135 miles away from her residence. She drove 3,240 miles to and from her duty station based on her travel log.
- Gabriella paid \$696 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.
- Gabriella paid \$165 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Gabriella did not receive reimbursement for any of her out-of-pocket expenses.
- Gabriella paid \$89 in tolls, but parking on base was free.

## Military Scenario 1: Test Questions

1. Gabriella is able to take an adjustment to income for:
  - a. Uniforms
  - b. Meals
  - c. Mileage and Tolls to and from her duty station
  - d. Both b and c
2. What is the correct amount of the deductible mileage expense?
  - a. \$0
  - b. \$181
  - c. \$2,171

d. \$8,395

## Military Scenario 2: Frank and Felicia Falls

### Interview Notes

- Frank and Felicia lived in Boston, MA where Frank was stationed in the Navy for four years. He received new orders to move to Charleston, SC naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Felicia traveled to Charleston in May to find a house to rent. She wanted a home close to the beach. She spent \$1,362 on round-trip airfare, hotel, food, and rental car.
- Frank and Felicia spent \$343 on boxes, tape, bubble wrap, and mattress bags. They paid \$775 for the rental truck.
- On June 2, 2024, Frank and Felicia packed up their belongings and began driving from Boston to Charleston. Along the way, they stopped in Washington, DC to visit their parents.
- The Falls drove their rental truck a total of 1,083 miles. The shortest, most direct route calculated by the Navy was 970 miles.
- They stayed a total of 6 nights instead of the authorized 2 nights. The allowable lodging per diem was \$96 per night.
- Frank and Felicia spent \$315 for food and \$125 on souvenir hats. They also spent \$120 on museum tickets while in Washington.
- They paid \$35 in highway tolls and \$75 for parking as part of the expected move.
- Their move was estimated to cost \$1,624 and the Navy provided \$1,461 in advance.
- Frank and Felicia are U.S. citizens and have valid Social Security numbers.

### Military Scenario 2: Test Questions

3. Any net financial profit from the move would be reported on:
  - a. It doesn't need to be reported
  - b. Form 1040 Schedule A, Itemized Deductions
  - c. Form 1099-MISC, Miscellaneous Information
  - d. Form W-2, Wage and Tax Statement
4. Which of the following are qualified moving expenses for Frank and Felicia?
  - a. Expenses that are reasonable for the circumstances of the move.
  - b. Traveling expenses for the shortest most direct route available from the former home to the new home including parking and tolls.

- c. Expenses for stopovers, side trips, and pre-move house hunting.
  - d. Both a and b
- 5. How much can Frank and Felicia claim for the mileage \$ \_\_\_\_\_? (Round to nearest dollar)
  - a. \$204
  - b. \$227
  - c. \$650
  - d. \$726
- 6. How much can Frank and Felicia claim as their total qualified lodging expenses?
  - a. \$0
  - b. \$96

- c. \$192
- d. \$576

## Military Scenario 3: Janice Jordan

### Interview Notes

- Janice Jordan is a retired member of the U.S. Army.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$37,555 in Box 1 and Box 2a.
- Janice 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 \$2,117 from the VA for disability.

## Military Scenario 3: Test Questions

7. The \$37,555 from Defense Finance and Accounting Service is subject to which type of tax?
  - a. Social Security Tax
  - b. Medicare Tax
  - c. Self-Employment Tax
  - d. Federal Income Tax
8. The VA issues Form 1099-R for disability payments.

- a. True
- b. False

## Military Scenario 4: Anthony and Lisa Jones

### Interview Notes

- Anthony and Lisa Jones are married and have a 10-year-old son who lived with Anthony all year.
- Lisa was deployed to a designated combat zone on November 29, 2024. Her last day in the combat zone is scheduled for August 18, 2025.
- Lisa's Form W-2 shows:
  - Box 1 = \$16,500
  - Box 12a = \$5,000, Code Q
- Anthony's Form W-2 shows \$35,000 in Box 1. This is his only income.
- Anthony, Lisa, 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. Anthony and Lisa should **not** count her combat pay to receive their Earned Income Credit.
  - a. True
  - b. False
10. If Lisa was injured in the combat zone and hospitalized as a result, Anthony and Lisa can wait until after her hospital release to use the extension that service members are allowed to take to file their tax return.

- a. True
- b. False

## Military Scenario 5: Robert and Robin Hood

### 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 and Robin are married and want to file a joint return.
- Robert and Robin have an 18 year old son, Pablo, who lived with them the entire year.
- Robert was deployed and entered a combat zone on July 18, 2024. He returned to the U.S. on March 24, 2025.
- Robin has rental property, which she placed into service in 2017.
- Rental property:
  - Robin is an active participant.
  - Single family residence at 456 Penny Lane, Your City, Your State, Your Zip
  - Purchased property: 2/22/2016
  - Rented: 1/1/2024 to 12/31/2024
  - Annual rental income: \$24,300
  - Insurance: \$1,893
  - Management fees: \$1,007
  - Robin paid \$2,476 to resurface the floors, unclog a sink, and repair leaks in the roof. She fixed the clogged sink herself and feels her time completing the repair was worth \$200 compared to the estimate from the plumber.
  - Real estate property tax: \$3,214
  - Mortgage Interest: \$4,325
  - Depreciation: \$2,400 (annual amount previously calculated by Robin's accountant)  
(NOTE: enter this depreciation amount at the bottom "Depletion" box, in the Schedule E Rental/Royalty Expense section in TaxSlayer.)
  - Robin did not make any payments that require her to file Form 1099.
- They did not itemize last year and do not have enough deductions to itemize this year.





# Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Complete pages 1-4 of this form.
- Social Security cards or ITIN letters for all persons on your tax return.
- You are responsible for the information on your return. Provide complete and accurate information.
- Picture ID (such as valid driver's license) for you and your spouse.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) ROBERT	M.I. HOOD	Last name HOOD	Your date of birth 03/20/1978	Your job SERVICE MEMBER
Spouse's first name (pronouns, optional) ROBIN	M.I. HOOD	Last name HOOD	Spouse's date of birth 10/25/1976	Spouse's job CUSTOMER SERVICE REPRESENTATIVE
Mailing address 537 SHERWOOD LANE		Apt #	City YOUR CITY	State YS
Telephone number YOUR PHONE NUMBER		Email address		

Check if you or your spouse were in 2024:

You  Spouse  No  Spouse  No

A U.S. citizen  Spouse  No  Spouse  No

In the U.S. on a visa  Spouse  No  Spouse  No

A full-time student  Spouse  No  Spouse  No

Did you live or work in two or more states in 2024  
 Yes  No

**If due a refund, would you like your refund**

Direct deposit  Check by mail  Direct debit

Split refund between accounts  Other  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English

Yes  No What language \_\_\_\_\_

Would you like information on how to vote and/or how to register to vote

Yes  No

As of December 31, 2024, what was your marital status

Never Married  Married  Legally Separated  Widowed

If married, were you married for all of 2024  Yes  No

Did you live with your spouse during any part of the last six months of 2024  Yes  No

Date of final decree \_\_\_\_\_ Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death \_\_\_\_\_

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)  Yes  No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
PABLO HOOD	05/01/2006	SON	12	SINGLE	YES	YES	YES	NO			

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

**Received money from any of the following in 2024:**

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

**Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Expenses to report (To be completed by certified volunteer) Notes/Comments**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_
- Adjustment to income  Yes  No

**Information to report (To be completed by certified volunteer) Notes/Comments**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed Reason
- Eligible for Low Income Taxpayer Clinic referral
- Estimated tax payments
- Last year's refund applied to this year
- Last year's return available
- Additional information for accurate tax preparation

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- Have a loss related to a declared federal disaster area
- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- Additional information you think we should know  
COMBAT ZONE

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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

- Asian** (provide details below)
  - Chinese  Asian Indian  Filipino
  - Vietnamese  Korean  Japanese
 Enter, for example, Pakistani, Hmong, Afghan, etc.

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

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

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

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

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

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

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

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

**White** (provide details below)

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

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

- Asian** (provide details below)
  - Chinese  Asian Indian  Filipino
  - Vietnamese  Korean  Japanese
 Enter, for example, Pakistani, Hmong, Afghan, etc.

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

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

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

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

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

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

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

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

**White** (provide details below)

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

Additional comments

SPOUSE HAS RENTAL EXPENSES AND DEPRECIATION DOCUMENT FROM ACCOUNTANT

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**Privacy Act and Paperwork Reduction Act Notice**

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

22222		a Employee's social security number 127-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 40-600XXXX				1 Wages, tips, other compensation \$16,000.00		2 Federal income tax withheld \$1,250.00	
c Employer's name, address, and ZIP code DFAS PO BOX 9999 IOWA CITY, IA 52240				3 Social security wages \$31,250.00		4 Social security tax withheld \$1,937.50	
				5 Medicare wages and tips \$31,250.00		6 Medicare tax withheld \$453.13	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial ROBERT		Last name HOOD		Suff.		11 Nonqualified plans	
537 SHERWOOD LANE YOUR CITY, YOUR STATE, YOUR ZIP				13 Statutory employee <input type="checkbox"/>		12a Q   \$15,250.00	
				Retirement plan <input checked="" type="checkbox"/>		12b	
				Third-party sick pay <input type="checkbox"/>		12c	
f Employee's address and ZIP code				14 Other		12d	
15 State Employer's state ID number YS   34-800XXXX		16 State wages, tips, etc. \$16,000.00		17 State income tax \$1,392.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 34-600XXXX				1 Wages, tips, other compensation \$17,500.00		2 Federal income tax withheld \$1,750.00	
c Employer's name, address, and ZIP code HELP4U CORP 2250 DELTA AVE YOUR CITY, YOUR STATE, YOUR ZIP				3 Social security wages \$17,500.00		4 Social security tax withheld \$1,085.00	
				5 Medicare wages and tips \$17,500.00		6 Medicare tax withheld \$253.75	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial ROBIN		Last name HOOD		Suff.		11 Nonqualified plans	
537 SHERWOOD LANE YOUR CITY, YOUR STATE, YOUR ZIP				13 Statutory employee <input type="checkbox"/>		12a	
				Retirement plan <input type="checkbox"/>		12b	
				Third-party sick pay <input type="checkbox"/>		12c	
f Employee's address and ZIP code				14 Other		12d	
15 State Employer's state ID number YS   34-800XXXX		16 State wages, tips, etc. \$17,500.00		17 State income tax \$1,450.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

## Military Scenario 5: Test Questions

11. Robert and Robin can claim \$15,315 as their total rental expenses on their joint return?
  - a. True
  - b. False
12. What is the amount of Robert's combat pay from his W-2?
  - a. \$1,650
  - b. \$15,250
  - c. \$16,000
  - d. \$31,250
13. The Hoods' 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 \_\_\_\_\_
  - a. May increase the Earned Income Credit
  - b. Is not subject to Federal income tax
  - c. May increase the Additional Child Tax Credit
  - d. All of the above
15. Which of the following credits can be claimed for their son, Pablo?
  - a. Child Tax Credit
  - b. Credit for Other Dependents
  - c. Earned Income Credit (not counting Robert's combat pay)
  - d. Both b and c



# Military Course Scenarios and Retest Questions

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## Directions

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

## Military Scenario 1: Gabriella Grassi

### Interview Notes

- Gabriella Grassi is single.
- Gabriella is a medical technician in the Air Force Reserve. She attended training drills one weekend a month for 12 months in 2024.
- Gabriella only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Gabriella's total mileage in 2024 was 12,530.
- Gabriella's duty station is 135 miles away from her residence. She drove 3,240 miles to and from her duty station based on her travel log.
- Gabriella paid \$696 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.
- Gabriella paid \$165 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Gabriella did not receive reimbursement for any of her out-of-pocket expenses.
- Gabriella paid \$89 in tolls, but parking on base was free.

## Military Scenario 1: Retest Questions

1. The amount Gabriella paid for meals, mileage, and tolls is deductible as an adjustment to income.
  - a. True
  - b. False
2. The correct amount of deductible mileage expense is \$2,171.
  - a. True
  - b. False



## Military Scenario 2: Frank and Felicia Falls

### Interview Notes

- Frank and Felicia lived in Boston, MA where Frank was stationed in the Navy for four years. He received new orders to move to Charleston, SC naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Felicia traveled to Charleston in May to find a house to rent. She wanted a home close to the beach. She spent \$1,362 on round-trip airfare, hotel, food, and rental car.
- Frank and Felicia spent \$343 on boxes, tape, bubble wrap, and mattress bags. They paid \$775 for the rental truck.
- On June 2, 2024, Frank and Felicia packed up their belongings and began driving from Boston to Charleston. Along the way, they stopped in Washington, DC to visit their parents.
- The Falls drove their rental truck a total of 1,083 miles. The shortest, most direct route calculated by the Navy was 970 miles.
- They stayed a total of 6 nights instead of the authorized 2 nights. The allowable lodging per diem was \$96 per night.
- Frank and Felicia spent \$315 for food and \$125 on souvenir hats. They also spent \$120 on museum tickets while in Washington.
- They paid \$35 in highway tolls and \$75 for parking as part of the expected move.
- Their move was estimated to cost \$1,624 and the Navy provided \$1,461 in advance.
- Frank and Felicia are U.S. citizens and have valid Social Security numbers.

### Military Scenario 2: Retest Questions

3. Frank and Felicia's net profit from their move will **not** be reported on Form W-2, Wage and Tax Statement.
  - a. True
  - b. False
4. The Falls can deduct the cost of the 4 extra nights of lodging and house hunting trip as qualified moving expenses.
  - a. True
  - b. False
5. The mileage cost for Frank and Felicia's trip was \$204.
  - a. True
  - b. False
6. The Falls can claim \$576 as their lodging expense?
  - a. True
  - b. False

## Military Scenario 3: Janice Jordan

### Interview Notes

- Janice Jordan is a retired member of the U.S. Army.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$37,555 in Box 1 and Box 2a.
- Janice 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 \$2,117 from the VA for disability.

### Military Scenario 3: Retest Questions

7. Which of the following documents are issued by the VA for disability payments?
  - a. Form W-2, Wage and Tax Statement
  - b. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, Insurance Contracts, etc.
  - c. Form W-2 or 1099-R, depending on type of disability.
  - d. No tax form is required to be issued; however, Janice may receive a statement.
8. The disability payment of \$2,117 that Janice received from the VA is taxable.
  - a. True
  - b. False

## Military Scenario 4: Anthony and Lisa Jones

### Interview Notes

- Anthony and Lisa Jones are married and have a 10-year-old son who lived with Anthony all year.
- Lisa was deployed to a designated combat zone on November 29, 2024. Her last day in the combat zone is scheduled for August 18, 2025.
- Lisa's Form W-2 shows:
  - Box 1 = \$16,500
  - Box 12a = \$5,000, Code Q
- Anthony's Form W-2 shows \$35,000 in Box 1. This is his only income.
- Anthony, Lisa, 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. Anthony and Lisa can choose to count her combat pay if it increases their Earned Income Tax Credit.
  - a. True
  - b. False
10. For members of the Armed Forces serving in a combat zone or Qualified Hazardous Duty Area, deadlines for taking action with the IRS are automatically extended until 180 days plus up to 3 1/2 months if the taxpayer entered the combat zone before the beginning of the year from the time the member leaves the combat zone/qualified hazardous duty area.
  - a. True
  - b. False

## Military Scenario 5: Robert and Robin Hood

### Interview Notes

- Robert and Robin are married and want to file a joint return.
- Robert and Robin have an 18-year-old son, Pablo, who lived with them the entire year.
- Robert was deployed and entered a combat zone on July 18, 2024. He returned to the U.S. on March 24, 2025.
- Robin has rental property, which she placed into service in 2017.
- Rental property:
  - Robin is an active participant
  - Single family residence at 456 Penny Lane, Your City, Your State, Your Zip
  - Purchased property: 2/22/2016
  - Rented: 1/1/2024 to 12/31/2024
  - Annual rental income: \$24,300
  - Insurance: \$1,893
  - Management fees: \$1,007
  - Robin paid \$2,476 to resurface the floors, unclog a sink, and repair leaks in the roof. She fixed the clogged sink herself and feels her time completing the repair was worth \$200 compared to the estimate from the plumber.
  - Real estate property tax: \$3,214
  - Mortgage Interest: \$4,325
  - Depreciation: \$2,400 (annual amount previously calculated by Robin's accountant)  
(NOTE: enter this depreciation amount at the bottom "Depletion" box, in the Schedule E Rental/Royalty Expense section in TaxSlayer.)
  - Robin did not make any payments that require her to file Form 1099
- They did not itemize last year and do not have enough deductions to itemize this year.

## Military Scenario 5: Retest Questions

### Directions

Refer to the scenario information for Robert's and Robin's income documents.

11. The value of Robin's labor to fix the clogged sink is a deductible rental expense.
  - a. True
  - b. False
12. Code "Q" in box 12a of Robert's W-2 represents combat pay.
  - a. True
  - b. False
13. Which schedule is used to report rental income and expenses?
  - a. Schedule A, Itemized Deductions
  - b. Schedule C, Profit or Loss From Business
  - c. Schedule D, Capital Gains or Losses
  - d. Schedule E, Supplemental Income and Loss
14. Combat pay is taxable for federal income tax purposes.
  - a. True
  - b. False
15. The Hoods can claim the Child Tax Credit for their son, Pablo.
  - a. True
  - b. False

# International Course Scenarios and Test Questions

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## Directions

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

## International Scenario 1: Johnathan and Mckena Benders

### Interview Notes

- Johnathan and Mckena currently live in Spain.
- They moved there on June 6, 2016, and rent a 2-bedroom apartment. Johnathan was transferred there for an indefinite period of time.
- Johnathan is employed by a U.S.-based Fortune 500 company and Mckena teaches English as a second language.
- Johnathan and Mckena returned to the U.S. for 7 days for a sporting event in February 2024. They also took a 10-day vacation to Morocco in October of 2024.
- Neither Johnathan nor Mckena work for the U.S. government.
- Johnathan and Mckena have a house in the U.S. It is vacant while they are overseas. Aunt Sally house-sits while they are living abroad.
- Johnathan and Mckena are U.S. citizens and have valid Social Security numbers.

## International Scenario 1: Test Questions

1. The 10-day vacation to Morocco can be included when counting the 330 days for the physical presence test.
  - a. True
  - b. False
2. In order for Johnathan and Mckena to claim the Foreign Earned Income Exclusion, they must \_\_\_\_\_.
  - a. Demonstrate that their tax home is in a foreign country
  - b. Meet the bona fide residence test or the physical presence test
  - c. Have income that qualifies as foreign earned income
  - d. All of the above

## International Scenario 2: Trin and Cindy Yamamoto

### Interview Notes

- Trin and Cindy are married and live in Kobe, Japan.
- Cindy is a U.S. citizen and has a valid Social Security number. Trin is a citizen of Japan and has an ITIN for U.S. tax filing purposes.
- In 2020, Trin and Cindy chose to treat Trin as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Trin and Cindy have a daughter, Carolyn, who was born on August 5, 2020. Carolyn is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Trin's mother, Akari, moved in with them in 2021. Akari is a citizen of Japan and has no income.
- Cindy is employed by a Fortune 500 company and earned \$26,792.
- Trin works as a musician and earned the equivalent of \$21,475 in US dollars.
- Trin and Cindy provide all financial support for Carolyn and Akari.


### International Scenario 2: Test Questions

3. Neither spouse wishes to revoke their election to treat Trin as a resident alien. What are Cindy'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 Separately or Married Filing Jointly
4. How can the Yamamotos decide to end their election to treat Trin as a resident alien?
  - a. Death of either spouse
  - b. Divorce or Legal Separation
  - c. Revocation in writing
  - d. All of the above
5. On a Married Filing Jointly return, can Trin and Cindy claim Akari as a dependent?
  - a. No, because Akari is not a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico
  - b. Yes, because Akari meets the relationship test
  - c. Yes, because Akari is a qualifying relative with no income
  - d. None of the above
6. On a Married Filing Jointly return, Trin and Cindy are able to claim which of the following credits for Carolyn?
  - a. Child Tax Credit
  - b. Earned Income Tax Credit
  - c. Other Dependents Credit
  - d. None of the above

## International Scenario 3: Gregory and Samantha Bean

### 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

- Gregory is a U.S. citizen married to Samantha who is a British citizen. Samantha has elected to be treated as a resident alien. They have both lived in England since March 12, 2020. They do not maintain an address in the U.S. and have no intentions of returning.
- Gregory considers himself a resident of England. They rent an apartment at 311 Downing Street, Manchester, UK W2SC5.
- Income:
  - Samantha has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
  - Gregory's visa type: Unlimited
  - Gregory works at the U.S. Embassy and has a Form W-2 for his salary.
  - In 2024, Gregory got a job working part-time as a food server. He works for the Manchester Stadium located at 678 Rowdy Road, Manchester, UK, 2WSC4. Gregory earned an equivalent of \$7,800 in wages and paid taxes totaling 500 Pounds. These taxes were paid to England.
  - Samantha works at her job as a paralegal for the firm of Rothchilds and Randy. The firm is located at 10 New Drum Street, Manchester, UK, 1ECR3. She earned \$45,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,400 Pounds. The 2024 average annual exchange rate was 1 U.S. Dollar (USD) = 0.794 Pounds.
- Gregory was not required to file FinCen Form 114 or Form 8938.
- Gregory and Samantha did not itemize in 2023, and they do not have enough deductions to itemize in 2024.





# Intake/Interview and Quality Review Sheet

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

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) GREGORY	M.I.	Last name BEAN	Your date of birth 11/15/1972	Your job US GOVT EMPLOYEE
Spouse's first name (pronouns, optional) SAMANTHA	M.I.	Last name BEAN	Spouse's date of birth 06/15/1971	Spouse's job PARALEGAL
Mailing address 311 DOWNING STREET	Apt #	City MANCHESTER	State UK	ZIP code W2SC5
Telephone number YOUR PHONE NUMBER	Email address			

Check if you or your spouse were in 2024:  
 You  Spouse  No  
 You  Spouse  No  
 You  Spouse  No

**If due a refund**, would you like your refund  
 Direct deposit  Check by mail  
 Split refund between accounts  Other

Legally blind  You  Spouse  No  
 Totally and permanently disabled  You  Spouse  No  
 Issued an identity protection PIN  You  Spouse  No  
 Do you own or hold any digital assets  You  Spouse  No

**If you have a balance due**, would you like to make a payment directly from  
 Bank account  Direct debit  
 Set up installment agreement  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English  
 Yes  No What language \_\_\_\_\_

As of December 31, 2024, what was your marital status  
 **Never Married**  **Married** if married, were you married for all of 2024  Yes  No  
 **Divorced**  **Legally Separated**  **Widowed** if married, were you married during any part of the last six months of 2024  Yes  No  
 Date of final decree \_\_\_\_\_ Date of separate maintenance decree \_\_\_\_\_ Year of spouse's death \_\_\_\_\_

Would you like information on how to vote and/or how to register to vote  
 Yes  No

Would you like \$3 to go to the Presidential Election Campaign Fund  
 Yes  No

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)  
 Yes  No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.		Answer Yes or No (Y/N)		To be completed by certified volunteer (Refer to Pub 4012 Tab C)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child relative dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)

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

**Received money from any of the following in 2024:**

(B) Wages as a part-time or full-time employee  
How many jobs 3

- (B/A) Tips
  - (B/A) Retirement account, pension or annuity proceeds
  - (B) Disability benefits
  - (B) Social Security or Railroad Retirement Benefits
  - (B) Unemployment benefits
  - (B) Refund of state or local income tax
  - (B) Interest or dividends (bank account, bonds, etc.)
  - (A) Sale of stocks, bonds or real estate
  - Did you report a loss on last year's return  Yes  No
  - (B) Alimony
  - (M) Income from renting out your house or a room in your house
- If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days  Yes  No
- Income from renting personal property such as a vehicle
  - Farm activity
  - Gambling winnings, including lottery
  - Payments for contract or self-employment work
  - Did you report a loss on last year's return  Yes  No
  - Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)

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

- (B) W-2s Number of forms 1
- (B/A) Tips (basic when reported on W2)
- (B/A) 1099-R (basic when taxable amount is reported) Number of forms
- (B) SSA-1099, RRB-1099
- (B) 1099-G Number of forms
- Did you receive a refund of state or local taxes  Yes  No
- Did you itemize last year  Yes  No
- (B) 1099-INT/DIV Number of forms
- (A) 1099-B Number of forms (include brokerage statement)  Capital Loss carryover
- (B) Alimony Amount \$ Excluded from income  Yes  No
- (M) Rental income
- Farm income (out of scope)
- (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)
- (A) Schedule C
- 1099-MISC Number
- 1099-K Number
- Other income reported elsewhere
- Schedule C expenses
- Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

**Notes/Comments**

WILL NEED FEC FOR JOBS WITHOUT W-2

**Paid any of the following expenses in 2024:** **Standard or Itemized Deductions (To be completed by certified volunteer)** **Notes/Comments**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Paid any of these expenses in 2024:** **Expenses to report (To be completed by certified volunteer)** **Notes/Comments**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)
- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_

Adjustment to income  Yes  No

**Did any of the following happen during 2024:** **Information to report (To be completed by certified volunteer)** **Notes/Comments**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- Have a loss related to a declared federal disaster area
- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- (A) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year

Year disallowed Reason

- Eligible for Low Income Taxpayer Clinic referral
- Estimated tax payments
- Last year's refund applied to this year
- Last year's return available
- Additional information you think we should know

WILL NEED FORM 2555 AND FORM 1116

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

- 1. Would you say you can carry on a conversation in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 2. Would you say you read a newspaper in English  Very well  Well  Not well  Not at all  Prefer not to answer
- 3. Do you or any member of your household have a disability  Yes  No  Prefer not to answer
- 4. Are you or your spouse a Veteran from the U.S. Armed Forces  Yes  No  Prefer not to answer

5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

**Asian** (provide details below)  
 Chinese  Asian Indian  Filipino  
 Vietnamese  Korean  Japanese  
*Enter, for example, Pakistani, Hmong, Afghan, etc.*

**Black or African American** (provide details below)  
 African American  Jamaican  Haitian  
 Nigerian  Ethiopian  Somali  
*Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.*

**Hispanic or Latino** (provide details below)  
 Mexican  Puerto Rican  Salvadoran  
 Cuban  Dominican  Guatemalan  
*Enter, for example, Colombian, Honduran, Spaniard, etc.*

**Middle Eastern or North African** (provide details below)  
 Lebanese  Iranian  Egyptian  
 Syrian  Iraqi  Israeli  
*Enter, for example, Moroccan, Yemeni, Kurdish, etc.*

**Native Hawaiian or Pacific Islander** (provide details below)  
 Native Hawaiian  Samoan  Chamorro  
 Tongan  Fijian  Marshallese  
*Enter, for example, Chuukese, Palauan, Tahitian, etc.*

**White** (provide details below)  
 English  German  Irish  
 Italian  Polish  Scottish  
*Enter, for example, French, Swedish, Norwegian, etc.*

6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)

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

**Asian** (provide details below)  
 Chinese  Asian Indian  Filipino  
 Vietnamese  Korean  Japanese  
*Enter, for example, Pakistani, Hmong, Afghan, etc.*

**Black or African American** (provide details below)  
 African American  Jamaican  Haitian  
 Nigerian  Ethiopian  Somali  
*Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.*

**Hispanic or Latino** (provide details below)  
 Mexican  Puerto Rican  Salvadoran  
 Cuban  Dominican  Guatemalan  
*Enter, for example, Colombian, Honduran, Spaniard, etc.*

**Middle Eastern or North African** (provide details below)  
 Lebanese  Iranian  Egyptian  
 Syrian  Iraqi  Israeli  
*Enter, for example, Moroccan, Yemeni, Kurdish, etc.*

**Native Hawaiian or Pacific Islander** (provide details below)  
 Native Hawaiian  Samoan  Chamorro  
 Tongan  Fijian  Marshallese  
*Enter, for example, Chuukese, Palauan, Tahitian, etc.*

**White** (provide details below)  
 English  German  Irish  
 Italian  Polish  Scottish  
*Enter, for example, French, Swedish, Norwegian, etc.*

Additional comments

US GOVT EMPLOYEE INCOME NOT ELIGIBLE FOR FOREIGN INCOME EXCLUSION

Multiple horizontal lines for additional comments.

Privacy Act and Paperwork Reduction Act Notice

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



## International Scenario 3: Test Questions

7. What is the amount of foreign earned income excluded for Gregory?
  - a. \$0
  - b. \$7,800
  - c. \$45,000
  - d. \$54,225
8. Samantha is required to report the \$45,000 in wages from Rothchilds and Randy.
  - a. True
  - b. False
9. Which source of Gregory and Samantha's income is general category income for the Foreign Tax Credit?
  - a. Wages from the Manchester Stadium
  - b. Wages from Rothchilds and Randy
  - c. Wages from the U.S.Embassy
  - d. None of the above
10. Which source of Gregory's income qualifies for the Foreign Earned Income Exclusion?
  - a. Wages from the Manchester Stadium
  - b. Wages from U.S. Embassy
  - c. Both a and b
  - d. None of the above
11. What eligibility requirements must Gregory 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. Gregory can claim both the Foreign Tax Credit for the 500 Pounds income taxes paid to England and exclude the \$7,800 foreign earned income from his part time job at the stadium.
  - a. True
  - b. False
13. Gregory can include the amount of foreign tax paid to England as withheld Federal income taxes.
  - a. True
  - b. False

14. Which of the following statements is true?
- a. The foreign earned income exclusion is voluntary.
  - b. The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.
  - c. Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
  - d. All of the above
15. What is the amount of foreign taxes paid on Samantha's wages, converted to U.S. dollars? (Round to the nearest dollar).
- a. \$0
  - b. \$630
  - c. \$4,282
  - d. \$5,423



# International Course Retest Questions

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## Directions

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

## International Scenario 1: Johnathan and Mckena Benders

### Interview Notes

- Johnathan and Mckena currently live in Spain.
- They moved there on June 6, 2016, and rent a 2-bedroom apartment. Johnathan was transferred there for an indefinite period of time.
- Johnathan is employed by a U.S.-based Fortune 500 company and Mckena teaches English as a second language.
- Johnathan and Mckena returned to the U.S. for 7 days for a sporting event in February 2024. They also took a 10-day vacation to Morocco in October 2024.
- Neither Johnathan nor Mckena work for the U.S. government.
- Johnathan and Mckena have a house in the U.S. It is vacant while they are overseas. Aunt Sally house-sits while they are living abroad.
- Johnathan and Mckena are U.S. citizens and have valid Social Security numbers.

## International Scenario 1: Retest Questions

1. A short trip back to the U.S. doesn't prevent Johnathan and Mckena from claiming the bona fide residence test.
  - a. True
  - b. False
2. Which test qualifies Johnathan and Mckena for claiming the foreign earned income exclusion?
  - a. Bona fide resident test
  - b. Physical presence test
  - c. Both a and b
  - d. Neither a nor b

## International Scenario 2: Trin and Cindy Yamamoto

### Interview Notes

- Trin and Cindy are married and live in Kobe, Japan.
- Cindy is a U.S. citizen and has a valid Social Security number. Trin is a citizen of Japan and has an ITIN for U.S. tax filing purposes.
- In 2020, Trin and Cindy chose to treat Trin as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Trin and Cindy have a daughter, Carolyn, who was born on August 5, 2020. Carolyn is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- Trin's mother, Akari, moved in with them in 2021. Akari is a citizen of Japan and has no income.
- Cindy is employed by a Fortune 500 company and earned \$26,792.
- Trin works as a musician and earned the equivalent of \$21,475 in U.S. Dollars.
- Trin and Cindy provide all financial support for Carolyn and Akari.

### International Scenario 2: Retest Questions

3. How should Trin's income be treated on a Married Filing Jointly return?
  - a. Trin's income does not need to be included on the return because Akari 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. Trin's income does not need to be included on the return because it is paid by a company in Japan
  - d. Trin's worldwide income must be reported on the return
4. Trin can revoke the election to be treated as a resident alien at anytime.
  - a. True
  - b. False
5. Trin and Cindy can claim Akari as a dependent.
  - a. True
  - b. False
6. Carolyn is a qualifying child for the Earned Income Tax Credit on the Yamamotos' return.
  - a. True
  - b. False

## International Scenario 3: Retest Questions

### Directions

Refer to the scenario information for Gregory and Samantha Bean.

### Interview Notes

- Gregory is a U.S. citizen married to Samantha who is a British citizen. Samantha has elected to be treated as a resident alien. They have both lived in England since March 12, 2020. They do not maintain an address in the U.S. and have no intentions of returning.
  - Gregory considers himself a resident of England. They rent an apartment at 311 Downing Street, Manchester, UK W2SC5.
  - Income:
    - Samantha has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
    - Gregory's visa type: Unlimited
    - Gregory works at the U.S. Embassy and has a Form W-2 for his salary.
    - In 2024, Gregory got a job working part-time as a food server. He works for the Manchester Stadium located at 678 Rowdy Road, Manchester, UK, 2WSC4. Gregory earned an equivalent of \$7,800 in wages and paid taxes totaling 500 Pounds. These taxes were paid to England.
    - Samantha works at her job as a paralegal for the firm of Rothchilds and Randy. The firm is located at 10 New Drum Street, Manchester, UK, 1ECR3. She earned \$45,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,400 Pounds. The 2024 average annual exchange rate was 1 U.S. Dollar (USD) = 0.794 Pounds.
  - Gregory was not required to file FinCen Form 114 or Form 8938.
  - Gregory and Samantha did not itemize in 2023, and they do not have enough deductions to itemize in 2024.
7. The amount of Gregory's Foreign Earned Income Exclusion is \$7,800.
- a. True
  - b. False
8. Samantha does **not** have to report her wages from Rothchilds and Randy because:
- a. Foreign general category income is not taxable
  - b. Form W-2 was not issued to her
  - c. She already paid foreign taxes to England on her wages
  - d. None of the above. She must report her worldwide income since she is being treated as a resident alien.
9. Which source of Gregory and Samantha's income is **not** classified as general category income for the Foreign Tax Credit?
- a. Wages from Rothchilds and Randy
  - b. Wages from the U.S. Embassy
  - c. All of the above
  - d. None of the above

10. Gregory is able to exclude his wages from the U.S. Embassy for the Foreign Earned Income Exclusion because he is a civilian employee of the U.S. government.
- a. True
  - b. False
11. Gregory does meet the requirements of the bona fide residence test and can exclude his foreign earned income.
- a. True
  - b. False
12. Samantha is required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages to England.
- a. True
  - b. False
13. What is the amount of Federal income tax withheld on their Form 1040?
- a. \$500.00
  - b. \$3,361.95
  - c. \$3,786.26
  - d. \$5,423.00
14. Gregory does **not** need to 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

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## 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 2024 tax law.

## Scenario 1: Herb and Alice Freeman

### Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turned 73 in February 2024. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb has earned income from his part time job. The total of Herb and Alice's wages, pension, and taxable Social Security income is \$54,500. They received no other income and have no adjustments in 2024.
- Herb and Alice's 12 year old foster child, Taylor, was placed in their care in March 2024 by an authorized agency responsible for placing children in foster homes.
- Herb, Alice and Taylor are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

## Scenario 1: Test Questions

1. What is Herb and Alice's standard deduction?
  - a. \$27,700
  - b. \$29,200
  - c. \$30,750
  - d. \$32,300
2. When does Alice need to take her first Required Minimum Distribution (RMD)?
  - a. Alice is late. She was required to take her first RMD by April 1 of the year after the year she turned 70  $\frac{1}{2}$ .
  - b. By April 1, 2024
  - c. By December 31, 2024
  - d. By April 1, 2025
3. Herb and Alice qualify for the earned income credit (EIC).
  - a. True, because Taylor is their qualifying child and their earned income and AGI is less than the threshold amount.
  - b. True, Taylor is not their qualifying child but they have earned income and adjusted gross income under the threshold for a married couple without a qualifying child.
  - c. False, because they are over the age limit for claiming the credit.
  - d. False, because their income is too high.

## Scenario 2: Chloe Carlow

### Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She is 51 years old.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2024.
- Chloe owns a home in the U.S. that she lives in all year as her principal residence.
  - In 2023, made improvements and claimed a \$1,200 energy efficient home improvement credit on her 2023 federal income tax return.
  - In 2024, she bought three new exterior doors for \$600 each to replace old doors on her home. The new doors meet the energy star program requirements to claim the energy efficient home improvement credit. She expects the doors to remain in use for more than 5 years. The purchase price of the doors does not include labor.

### Scenario 2: Test Questions

4. Chloe visits your site in February 2025 and says she wants to make the maximum IRA contribution for 2024. How much more can she contribute?
  - a. \$0 because it is after December 31 and too late to make a 2024 contribution
  - b. \$0 because she has already contributed the maximum allowed
  - c. \$1,000
  - d. \$2,000
5. What is the maximum amount of energy efficient home improvement credit that Chloe can claim on her 2024 federal income tax return for her new doors?
  - a. \$0
  - b. \$500
  - c. \$540
  - d. \$1,800

## Scenario 3: Lexi Lincoln

### Interview Notes

- Lexi, age 32, is widowed. Her spouse died in September 2024. In 2023, they filed a joint return. Lexi does not have children or any other dependents.
- Lexi is the beneficiary of a section 529 qualified tuition plan (QTP) that her parents established in 1998. Lexi initiated a rollover from her QTP account to fund her Roth IRA.
- Lexi has a self-only high deductible health care plan (HDHP) and a health savings account (HSA). She received Form 1099-SA showing a distribution of \$10,000 from her HSA. Her receipts show she paid:
  - \$300 for a doctor appointment for Lexi
  - \$1,500 for doctor appointments, prescriptions, and lab tests for Lexi's husband
  - \$200 for prescription medication for Lexi
  - \$8,000 for funeral expenses for her husband
- Lexi sold some of her used designer clothing through an online marketplace. She received Form 1099-K reporting the \$500 sale. She originally paid \$1,500 for the clothing.
- Lexi and her spouse are U.S. citizens with a valid Social Security numbers.

### Scenario 3: Test Questions

6. What is Lexi's most advantageous allowable filing status?
  - a. Married Filing Jointly
  - b. Married Filing Separately
  - c. Single
  - d. Qualifying Surviving Spouse
7. How much of Lexi's Form 1099-SA amount is taxable?
  - a. \$0 because she had qualified medical expenses of \$10,000
  - b. \$8,000 because funeral costs are not qualified medical expenses
  - c. \$9,500 because Lexi cannot use money from her HSA to pay for her spouse's expenses
  - d. \$9,700 because only Lexi's doctor appointments are qualified medical expenses
8. What conditions must be met in order for Lexi to have a valid QTP rollover to fund her Roth IRA?
  - a. The rollover must be paid through a trustee-to-trustee transfer.
  - b. The rollover amount cannot be more than the Roth IRA annual contributions limit.
  - c. The rollover must be from a section 529 account that has been open for more than 15 years.
  - d. All of the above.
9. According to the **Instructions for Schedule 1**, how should Lexi report the Form 1099-K she received?
  - a. She should not report the transaction because a personal loss is not deductible.
  - b. On Schedule D (Form 1040), she should report a loss of \$1,000.
  - c. On Schedule 1 (Form 1040), she should enter \$500 on the line at the top of the form for a personal item sold at a loss.

## Scenario 4: Siena King

### Directions

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



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

### Interview Notes

- Siena King is 28 years old. Her divorce was final on May 31, 2024.
- In March, shortly after experiencing domestic abuse by her spouse, Siena took a \$7,000 distribution from her retirement plan to start divorce proceedings and get her own apartment.
- Siena's 4 year old daughter, Kenna, lives with her. Siena pays all the costs of keeping up the home where they live and all of Kenna's support.
- Siena's mother, Stacy, lived with Siena all year. She watches Kenna while Siena works. Stacy receives \$12,000 per year from Social Security, and a taxable pension of \$500 per month. Stacy is widowed. Siena calculated that Siena paid more than half of her mother's support for the year.
- Siena is a full-time science teacher at a local public middle school. She spent \$400 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.
- On weekends and during the summer, Siena cleans houses. She provides Form 1099-K showing credit card payments she received. She was also paid \$5,200 in cash. Siena kept the following record of her expenses:
  - \$350 for cleaning supplies
  - 1,250 miles driven between her home and the first and last cleaning job of the day.
  - 3,500 miles driven between cleaning jobs
  - \$100 on tolls
  - \$50 for parking tickets
  - \$520 for snacks and lunches Siena ate while working
- She drove 10,000 miles for personal purposes. She does not have a separate car for personal use. She started using her car for business on May 17, 2023.
- Siena, Kenna, and Stacy are U.S. citizens, have valid Social Security numbers, and lived in the United States all year.





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

OMB Number  
1545-1964

Form **13614-C**  
(October 2024)

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

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

Your first name (pronouns, optional) SIENA	M.I. A	Last name KING	Your date of birth 06/07/1996	Your job TEACHER
Spouse's first name (pronouns, optional) M.I.	Last name	Spouse's date of birth		Spouse's job
Mailing address 457 CHESTNUT STREET	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
Telephone number YOUR PHONE #	Email address	Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Check if you or your spouse were in 2024:

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

**Bank account**  
 Bank account  Direct debit  
 Set up installment agreement  Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English  
 Yes  No What language \_\_\_\_\_

As of December 31, 2024, what was your marital status  
 **Never Married**  **Married** If married, were you married for all of 2024  Yes  No  
 **Divorced** Did you live with your spouse during any part of the last six months of 2024  Yes  No  
 **Widowed** Date of final decree 5/31/2024 Date of separate maintenance decree \_\_\_\_\_ Year of spouse's death \_\_\_\_\_

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)  Yes  No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.		Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)					
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A.U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
KENNA KING	03/01/2020	DAUGHTER	12	S	Y	Y	N	N			
STACEY CHAMBERS	08/10/1956	PARENT	12	S	Y	Y	N	N			

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

**Received money from any of the following in 2024:**

- (B) Wages as a part-time or full-time employee  
How many jobs 1
- (B/A) Tips
- (B/A) Retirement account, pension or annuity proceeds
- (B) Disability benefits
- (B) Social Security or Railroad Retirement Benefits
- (B) Unemployment benefits
- (B) Refund of state or local income tax
- (B) Interest or dividends (bank account, bonds, etc.)
- (A) Sale of stocks, bonds or real estate  
Did you report a loss on last year's return  Yes  No
- (B) Alimony
- (M) Income from renting out your house or a room in your house  
If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days  Yes  No
- Income from renting personal property such as a vehicle
- Farm activity
- Gambling winnings, including lottery
- Payments for contract or self-employment work  
Did you report a loss on last year's return  Yes  No
- Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)

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

- (B) W-2s Number of forms \_\_\_\_\_
- (B/A) Tips (basic when reported on W2)
- (B/A) 1099-R (basic when taxable amount is reported)  
Number of forms \_\_\_\_\_
- (B) SSA-1099, RRB-1099
- (B) 1099-G Number of forms \_\_\_\_\_
- Did you receive a refund of state or local taxes  Yes  No
- Did you itemize last year  Yes  No
- (B) 1099-INT/DIV Number of forms \_\_\_\_\_
- (A) 1099-B Number of forms \_\_\_\_\_ (include brokerage statement)  Capital Loss carryover
- (B) Alimony Amount \$ \_\_\_\_\_ Excluded from income  Yes  No
- (M) Rental income
- Farm income (out of scope)
- (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)
- (A) Schedule C
- 1099-MISC Number \_\_\_\_\_
- 1099-K Number \_\_\_\_\_
- Other income reported elsewhere
- Schedule C expenses
- Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

**Notes/Comments**

**Paid any of the following expenses in 2024:**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, Dental, Prescription Expenses
- (B) Charitable contributions

**Standard or Itemized Deductions (To be completed by certified volunteer)**

- (B) Taxable state/local income taxes
- (B) Standard deduction  (A) Itemized deduction

**Paid any of these expenses in 2024:**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- Repayments to a qualified retirement plan
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**Expenses to report (To be completed by certified volunteer)**

- (B) 1098-E
- (B) Child and dependent care credit
- (A) IRA, 401(k), etc. deduction
- (B) Saver's credit
- (B) Educator expenses deduction
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_
- Adjustment to income  Yes  No

**Did any of the following happen during 2024:**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- Have a loss related to a declared federal disaster area

**Information to report (To be completed by certified volunteer)**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions  HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return

- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)

Year disallowed Reason

- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes

Eligible for Low Income Taxpayer Clinic referral

- Estimated tax payments
- Last year's refund applied to this year
- Last year's return available

- Additional information you think we should know

Additional information for accurate tax preparation

a Employee's social security number 601-00-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) 20-900XXXX		1 Wages, tips, other compensation 42,000.00	2 Federal income tax withheld 4,200.00			
c Employer's name, address, and ZIP code DILLARD COUNTY SCHOOL DISTRICT 143 ROCK ROAD YOUR CITY, YOUR STATE ZIP		3 Social security wages 45,000.00	4 Social security tax withheld 2,790.00			
		5 Medicare wages and tips 45,000.00	6 Medicare tax withheld 625.50			
		7 Social security tips	8 Allocated tips			
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial SIENA KING 256 ELM STREET YOUR CITY, YOUR STATE ZIP		11 Nonqualified plans		12a See instructions for box 12 E 3,000.00		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		12c	
		14 Other		12d		
f Employee's address and ZIP code						
15 State Employer's state ID number YS 1234567-89	16 State wages, tips, etc. 42,000.00	17 State income tax 1,260.00	18 Local wages, tips, etc. 42,000.00	19 Local income tax 420.00	20 Locality name	

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>DILLARD COUNTY RETIREMENT PLAN</b> 143 ROCK ROAD YOUR CITY, YOUR STATE ZIP		1 Gross distribution \$ 7,000.00	OMB No. 1545-0119 <b>2024</b>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 7,000.00	Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S TIN 20-900XXXX	RECIPIENT'S TIN 601-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,400.00		
RECIPIENT'S name <b>SIENA KING</b>		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the IRS.
Street address (including apt. no.) <b>256 ELM STREET</b>		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE ZIP</b>		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no. \$	16 State distribution \$ 7,000.00
Account number (see instructions)		13 Date of payment 3/15/2024	17 Local tax withheld \$	18 Name of locality \$	19 Local distribution \$

CORRECTED (if checked)

**Payment Card and  
Third Party  
Network  
Transactions**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  PAYMENT PROCESSING BANK 567 ALVIN AVENUE YOUR CITY, YOUR STATE ZIP	FILER'S TIN 20-400XXXX	OMB No. 1545-2205  Form <b>1099-K</b> (Rev. March 2024)
	PAYEE'S TIN 601-00-XXXX	For calendar year 2024
	1a Gross amount of payment card/third party network transactions \$ 10,000.00	

Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>	Check to indicate transactions reported are: Payment card <input checked="" type="checkbox"/> Third party network <input type="checkbox"/>	1b Card Not Present transactions \$	2 Merchant category code	3 Number of payment transactions 100	4 Federal income tax withheld \$
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PAYEE'S name  SIENA KING  Street address (including apt. no.)  256 ELM STREET  City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE ZIP  PSE'S name and telephone number	5a January \$ 500.00	5b February \$ 500.00
	5c March \$ 500.00	5d April \$ 500.00
	5e May \$ 1,500.00	5f June \$ 1,500.00
	5g July \$ 1,500.00	5h August \$ 1,500.00
	5i September \$ 500.00	5j October \$ 500.00
	5k November \$ 500.00	5l December \$ 500.00

**Copy B  
For Payee**

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

Account number (see instructions)	6 State	7 State identification no.	8 State income tax withheld \$
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## Scenario 4: Test Questions

10. What is Siena's most advantageous allowable filing status?
  - a. Single
  - b. Qualifying Surviving Spouse
  - c. Married Filing Separately
  - d. Head of Household
11. Siena can claim her mother, Stacy, as a dependent.
  - a. True, because Siena provided over half of Stacy's support.
  - b. True, because Stacy lived with Siena for more than half the year.
  - c. False, because a taxpayer's parent cannot be their dependent.
  - d. False, because Stacy's gross income is over the threshold amount for 2024.
12. How many miles can Siena claim for the business mileage expense?
  - a. 1,250
  - b. 3,500
  - c. 4,750
  - d. 14,750
13. For 2024, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
  - a. \$250
  - b. \$300
  - c. \$350
  - d. \$400
14. For Siena to avoid the 10% additional tax on her early distribution for 2024, which of the following must be true?
  - a. The distribution is made from an applicable eligible retirement plan
  - b. The distribution is made to an individual during the 1-year period beginning on the date on which the individual is a victim of domestic abuse by a spouse or domestic partner
  - c. The distribution must not exceed the lesser of \$10,000 or 50% of the present value of the nonforfeitable accrued benefit to the employee under the plan
  - d. All of the above
  - e. Siena cannot avoid the 10% additional tax on her 2024 distribution
15. Siena wants to eventually repay the amount she took as a distribution this year. She may make the repayment any time during the 3-year period beginning on the day after the date on which the distribution was received.
  - a. True
  - b. False



# Federal Tax Law Update Retest for Circular 230 Professionals

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## 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 2024 tax law.

## Scenario 1: Herb and Alice Freeman

### Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turned 73 in February 2024. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb has earned income from his part time job. The total of Herb and Alice's wages, pension, and taxable Social Security income is \$54,500. They received no other income and have no adjustments in 2024.
- Herb and Alice's 12 year old foster child, Taylor, was placed in their care in March 2024 by an authorized agency responsible for placing children in foster homes.
- Herb, Alice and Taylor are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

## Scenario 1: Retest Questions

1. Herb and Alice's standard deduction is \$29,200.
  - a. True
  - b. False
2. Alice must take her first Required Minimum Distribution (RMD) by April 1, \_\_\_\_\_ (fill-in the year)?
3. To claim the Earned Income Credit (EIC), a married couple filing a joint return with one qualifying child must have AGI less than:
  - a. \$46,560
  - b. \$49,084
  - c. \$53,120
  - d. \$56,004



## Scenario 2: Chloe Carlow

### Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She is 51 years old.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2024.
- Chloe owns a home in the U.S. that she lives in all year as her principal residence.
  - In 2023, she made improvements and claimed a \$1,200 energy efficient home improvement credit on her 2023 federal income tax return.
  - In 2024, she bought three new exterior doors for \$600 each to replace old doors on her home. The new doors meet the energy star program requirements to claim the energy efficient home improvement credit. She expects the doors to remain in use for more than 5 years. The purchase price of the doors does not include labor.

### Scenario 2: Retest Questions

4. The maximum IRA contribution Chloe can make for 2024 is \$7,000.
  - a. True
  - b. False
5. Chloe cannot claim the energy efficient home improvement credit because she claimed the maximum amount last year.
  - a. True
  - b. False

## Scenario 3: Lexi Lincoln

### Interview Notes

- Lexi, age 32, is widowed. Her spouse died in September 2024. In 2023, they filed a joint return. Lexi does not have children or any other dependents.
- Lexi is the beneficiary of a section 529 qualified tuition plan (QTP) that her parents established in 1998. Lexi initiated a rollover from her QTP account to fund her Roth IRA.
- Lexi has a self-only high deductible health care plan (HDHP) and a health savings account (HSA). She received Form 1099-SA showing a distribution of \$10,000 from her HSA. Her receipts show she paid:
  - \$300 for a doctor appointment for Lexi
  - \$1,500 for doctor appointments, prescriptions, and lab tests for Lexi's spouse
  - \$200 for prescription medication for Lexi
  - \$8,000 for funeral expenses for her spouse
- Lexi sold some of her used designer clothing through an online marketplace. She received Form 1099-K reporting the \$500 sale. She originally paid \$1,500 for the clothing.
- Lexi and Lester are U.S. citizens with a valid Social Security numbers.

### Scenario 3: Retest Questions

6. Lexi's standard deduction for 2024 is
  - a. \$0
  - b. \$14,600
  - c. \$21,900
  - d. \$29,200
7. Of Lexi's Form 1099-SA amount, \$8,000 is taxable because funeral costs are not qualified medical expenses.
  - a. True
  - b. False
8. One requirement to make a qualified tuition program rollover to an IRA is that the section 529 account must have been open for more than 15 years.
  - a. True
  - b. False
9. What amount from Form 1099-K must Lexi include in income on her federal income tax return?
  - a. -\$1,000
  - b. \$0
  - c. \$500
  - d. \$1,500

## Scenario 4: Siena King

### Directions

Refer to the scenario information for Siena King.

### Scenario 4: Retest Questions

10. Since Siena was divorced before the end of 2024, her only allowable filing status is single.
  - a. True
  - b. False
11. Because she paid over half of her mother's support, Siena can claim her as a dependent.
  - a. True
  - b. False
12. Which of Siena's expenses may be deducted on Schedule C?
  - a. \$350 for cleaning supplies
  - b. 1,250 miles driven between her home and the first and last cleaning job of the day.
  - c. \$50 for parking tickets
  - d. \$520 for snacks and lunches
13. For 2024, how much is Siena's educator expense deduction? \$\_\_\_\_\_
14. An eligible distribution to a domestic abuse victim must not exceed the lesser of \$10,000 or 50% of the present value of the nonforfeitable accrued benefit of the employee under the plan.
  - a. True
  - b. False
15. Siena wants to eventually repay the amount she took as a distribution this year. She must make the repayment:
  - a. Before April 1, 2025
  - b. Before January 1, 2028
  - c. Any time during the 3-year period beginning on the day after the date on which the distribution was received.
  - d. The distribution is not eligible to be repaid.

## 2024 VITA/TCE Foreign Student Test for Volunteers

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

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

**Statement for Exempt Individuals and Individuals With a Medical Condition**

**For use by alien individuals only.**

**2024**

Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

Attachment Sequence No. **102**

Department of the Treasury  
Internal Revenue Service

For the year January 1—December 31, 2024, or other tax year

beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Your first name and initial

Last name

Your U.S. taxpayer identification number (TIN), if any

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

Address in country of residence

Address in the United States

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: \_\_\_\_\_
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. \_\_\_\_\_
- 2 Of what country or countries were you a citizen during the tax year? \_\_\_\_\_
- 3a What country or countries issued you a passport? \_\_\_\_\_
- b Enter your passport number(s): \_\_\_\_\_
- 4a Enter the actual number of days you were present in the United States during:
  - 2024 \_\_\_\_\_ 2023 \_\_\_\_\_ 2022 \_\_\_\_\_
- b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: \_\_\_\_\_

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2024: \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during:
  - 2018 \_\_\_\_\_ 2019 \_\_\_\_\_
  - 2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_ 2023 \_\_\_\_\_
 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2018 through 2023)?  Yes  No  
 If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2024: \_\_\_\_\_
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: \_\_\_\_\_
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during:
  - 2018 \_\_\_\_\_ 2019 \_\_\_\_\_
  - 2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_ 2023 \_\_\_\_\_
 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
 If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2024, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain: \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2024 and the dates of competition: \_\_\_\_\_

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

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

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

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

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

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

**18 Physician's Statement:**

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

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

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

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

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

\_\_\_\_\_  
Date

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

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

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

\_\_\_\_\_  
Date

UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code									
		3a Exemption code	4a Exemption code	13h Recipient's GIIN		13g Ch. 4 status code									
		3b Tax rate	4b Tax rate			13i Recipient's foreign tax identification number, if any		13j LOB code							
5 Withholding allowance				13k Recipient's account number											
6 Net income				13l Recipient's date of birth (YYYYMMDD)											
7a Federal tax withheld				<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>															
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				14a Primary Withholding Agent's Name (if applicable)											
8 Tax withheld by other agents				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name											
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN											
12a Withholding agent's EIN		12b Ch. 3 status code	12c Ch. 4 status code	15f Country code		15g Foreign tax identification number, if any									
12d Withholding agent's name				15h Address (number and street)											
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15i City or town, state or province, country, ZIP or foreign postal code											
12f Country code		12g Foreign tax identification number, if any		16a Payer's name		16b Payer's TIN									
12h Address (number and street)				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code								
12i City or town, state or province, country, ZIP or foreign postal code				17a State income tax withheld		17b Payer's state tax no.	17c Name of state								
13a Recipient's name				13b Recipient's country code											
13c Address (number and street)															
13d City or town, state or province, country, ZIP or foreign postal code															

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

Cat. No. 11386R

Form **1042-S** (2024)

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial	Last name	Your identifying number (see instructions)
------------------------------------	-----------	--

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

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

Foreign country name Foreign province/state/county Foreign postal code

**Filing Status**

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

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

Check only one box.

**Digital Assets** At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

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

<b>Income Effectively Connected With U.S. Trade or Business</b>  <b>Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.</b>  If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)				<b>1a</b>	
	<b>b</b>	Household employee wages not reported on Form(s) W-2				<b>1b</b>	
	<b>c</b>	Tip income not reported on line 1a (see instructions)				<b>1c</b>	
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				<b>1d</b>	
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26				<b>1e</b>	
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29				<b>1f</b>	
	<b>g</b>	Wages from Form 8919, line 6				<b>1g</b>	
	<b>h</b>	Other earned income (see instructions)				<b>1h</b>	
	<b>i</b>	Reserved for future use				<b>1i</b>	
	<b>j</b>	Reserved for future use				<b>1j</b>	
	<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)				<b>1k</b>	
	<b>z</b>	Add lines 1a through 1h				<b>1z</b>	
	<b>2a</b>	<b>2a</b>	Tax-exempt interest		<b>b</b>	Taxable interest	<b>2b</b>
	<b>3a</b>	<b>3a</b>	Qualified dividends		<b>b</b>	Ordinary dividends	<b>3b</b>
	<b>4a</b>	<b>4a</b>	IRA distributions		<b>b</b>	Taxable amount	<b>4b</b>
<b>5a</b>	<b>5a</b>	Pensions and annuities		<b>b</b>	Taxable amount	<b>5b</b>	
<b>6</b>	Reserved for future use				<b>6</b>		
<b>7</b>	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>				<b>7</b>		
<b>8</b>	Additional income from Schedule 1 (Form 1040), line 10				<b>8</b>		
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>				<b>9</b>		
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>				<b>10</b>		
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>				<b>11</b>		
<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)				<b>12</b>		
<b>13a</b>	<b>13a</b>		Qualified business income deduction from Form 8995 or Form 8995-A			<b>13c</b>	
<b>b</b>	<b>13b</b>		Exemptions for estates and trusts only (see instructions)				
<b>c</b>	Add lines 13a and 13b				<b>13c</b>		
<b>14</b>	Add lines 12 and 13c				<b>14</b>		
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>				<b>15</b>		





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

Department of the Treasury  
Internal Revenue Service

**Other Information**

Attach to Form 1040-NR.

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

Answer all questions.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

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

- G** List all dates you entered and left the United States during 2024. See instructions.  
**Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H.  Canada  Mexico

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

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2022 \_\_\_\_\_, 2023 \_\_\_\_\_, and 2024 \_\_\_\_\_
- I** Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed: \_\_\_\_\_
- J** Are you filing a return for a trust?  Yes  No  
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

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

- (e) Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 \_\_\_\_\_
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
- This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.
  - You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

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

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040-NR.

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

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **7A**

Name shown on Form 1040-NR

Your identifying number

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

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

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-007

**2024**  
Attachment  
Sequence No. **01**

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

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . .

**Note:** The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See [www.irs.gov/1099k](http://www.irs.gov/1099k).

**Part I Additional Income**

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

**Part II Adjustments to Income**

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

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **02**

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

Your social security number

**Part I Tax**

<b>1</b>	Additions to tax:		
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>	
<b>b</b>	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936) . . . . .	<b>1b</b>	
<b>c</b>	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936) . . . . .	<b>1c</b>	
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (l) . . . . .	<b>1d</b>	
<b>e</b>	Excessive payments from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n)      (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n)      (iv) <input type="checkbox"/> Line 2a, column (n) . . . . .	<b>1e</b>	
<b>f</b>	Increase in Chapter 1 tax from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (t)      (ii) <input type="checkbox"/> Line 1c, column (t) (iii) <input type="checkbox"/> Line 1d, column (t)      (iv) <input type="checkbox"/> Line 2a, column (t) . . . . .	<b>1f</b>	
<b>y</b>	Other additions to tax (see instructions):	<b>1y</b>	
<b>z</b>	Add lines 1a through 1y . . . . .		<b>1z</b>
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .		<b>2</b>
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .		<b>3</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .		<b>4</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .		<b>7</b>
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>		<b>8</b>

**Part II Other Taxes** *(continued)*

<b>17</b> Other additional taxes:	
<b>a</b> Recapture of other credits. List type, form number, and amount:	<b>17a</b>
<b>b</b> Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>
<b>c</b> Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>
<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>
<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>
<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>
<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>
<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>
<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>
<b>j</b> Section 72(m)(5) excess benefits tax	<b>17j</b>
<b>k</b> Golden parachute payments	<b>17k</b>
<b>l</b> Tax on accumulation distribution of trusts	<b>17l</b>
<b>m</b> Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>
<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>
<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>
<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>
<b>q</b> Any interest from Form 8621, line 24	<b>17q</b>
<b>z</b> Any other taxes. List type and amount:	<b>17z</b>

## Residency Status, Form 8843, and Filing Status

### Introduction

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

Allow approximately 20 minutes to complete this segment.

1. Maylor entered the U.S. on July 30, 2021 as a student in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2024. For 2024 federal income tax purposes, Maylor is a resident alien.
  - a. True
  - b. False
2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2020 to May 2022 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2023 in J-1 immigration status. For 2024 federal income tax purposes, Amelia is a \_\_\_\_\_.
  - a. Nonresident alien
  - b. Resident alien
3. Lucas was a student in F-1 immigration status from December 2015 through June 2023. In August of 2024, Lucas returned to the United States as a graduate student. For 2024 federal income tax purposes, Lucas is a \_\_\_\_\_.
  - a. Resident alien
  - b. Nonresident alien
4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2020. He has **not** changed his immigration status. For 2024 federal income tax purposes, Antonio is a \_\_\_\_\_.
  - a. Resident alien
  - b. Nonresident alien
5. Anne was in the U.S. as a child in J-2 immigration status with her parents from 2012 through 2015. She re-entered the U.S. in 2023 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.
  - a. True
  - b. False
6. Janice entered the United States on August 1, 2020 in J-1 student immigration status. On August 10, 2023, her husband Rick joined her in J-2 immigration status. Janice and Rick had no income in 2024. Are Janice and Rick required to file any form(s)?
  - a. Yes, Form 8843
  - b. No, no forms required
  - c. Yes, 1040NR and Forms 8843
  - d. Yes, 1040 filing married filing jointly



7. Janice and Rick from Question 6 have twins prior to entering the US. For 2024, how many Form(s) 8843 does Janice's family need to file?
- a. 1
  - b. 2
  - c. 3
  - d. 4
8. Jocelyn and Connor have been in the U.S. in F-1 immigration status, since July, 2018. Their 12-year old daughter Arya, has been attending boarding school since June, 2017 on F-1 immigration status. For 2024, who must file Form 8843?
- a. Arya
  - b. All three of them
  - c. None of them
  - d. Jocelyn and Connor
9. Ayesha is from Pakistan and is a Ph.D. student in cyber security who is going to defend her dissertation in June 2025. She arrived in the U.S. as a student in F-1 immigration status on June 30, 2021. For 2024 federal income tax purposes, is Ayesha a nonresident alien?
- a. Yes
  - b. No
10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2021. Klaus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2025. For tax purposes, Klaus is considered a \_\_\_\_\_.
- a. Resident alien
  - b. Nonresident alien
11. Cyriltavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did **not** work or receive a scholarship in 2024, but had \$100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Cyriltavo must file Form 1040-NR for 2024.
- a. True
  - b. False

12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2023 and lives alone. His wife, Bey, could **not** accompany due to on-going health concerns. Orlando must file as a \_\_\_\_\_ even though his spouse was not present in the U.S.
- a. Single
  - b. Qualifying Surviving Spouse (QSS)
  - c. Married Filing Separately (MFS)
13. Tomas and Olga were married in March 2020. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego where he is completing his graduate work. However, Olga left him in March 2024 and has **not** been heard from since. Her parents will **not** tell him where she lives. Although Tomas does not know Olga's whereabouts, he still must file as Married Filing Separately (MFS).
- a. True
  - b. False

## Scenario 1: Gabriel Alvarez

Use the following information to prepare Form 8843.

- Gabriel Alvarez came to the U.S. to study on August 1, 2021, 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 Stanford University, 450 Jane Stanford Way, Stanford, CA 94305. His U.S. taxpayer identification number is XXX-XX-XXXX.
- Gabriel is attending Stanford University, 450 Jane Stanford Way, Stanford, CA 94305, telephone 612-555-XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 450 Jane Stanford Way, Stanford, CA 94, telephone 612-555-XXXX ext. 1267.
- Gabriel has not taken steps to apply for permanent residency. Gabriel had no income, so he is not required to file any other tax forms. Gabriel has not left the U.S. since arriving.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions

## Scenario 1: Gabriel Alvarez Test Questions

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

14. Gabriel reports his most current nonimmigrant status on line 1a.
  - a. True
  - b. False
15. Gabriel should put 365 days on line 4b, for days of exempted presence for 2024.
  - a. True
  - b. False
16. What parts of Form 8843 does Gabriel need to complete?
  - a. Part I
  - b. Parts I and III
  - c. Parts I and II
  - d. Part II
17. Gabriel must submit his Form 8843 for tax year 2024 by April 15, 2025?
  - 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. Jenna, 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 eligible to claim an education credit on her tax return.
  - a. True
  - b. False
19. Lacey received \$100 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 2023. How much of Lacey'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. \$100
20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2024. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.
  - a. True
  - b. False
21. Jaden is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2024. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Jaden report his wages on Form 1040-NR, Schedule OI?
  - a. Yes
  - b. No
22. Cyril is a student in the U.S. in J-1 immigration status as of October 15, 2024. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and should not apply for an ITIN.
  - a. True
  - b. False

- 23.** Mihaela, a student in F-1 immigration status from Slovenia, is on the tennis team. Mihaela arrived in the U.S. on July 20, 2024 on a full athletic scholarship that includes \$8,000 for room and board and \$28,000 for tuition and fees. What amount will be taxable on Mihaela Form 1040-NR?
- a.** \$36,000
  - b.** \$28,000
  - c.** \$8,000
  - d.** \$0.00
- 24.** Stefan is a student in the U.S. in F-1 immigration status. Stefan arrived from Germany on August 5, 2022. Stefan worked in the bookstore and earned \$3,200 in wages and had federal income tax withholding of \$330. Stefan is only required to file Form 8843 for 2024.
- 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, 2024.
- 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, 2024.
- He filed the proper withholding and treaty forms with the university payroll office before beginning his job. Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.
- Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.
- Kim's address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He doesn't want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim's U.S. income will not be taxed in his home country.
- Using the following information (two Forms 1042-S and a Form W-2), complete Kim's federal income tax return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

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

**Form W-2 Wage and Tax Statement 2024** Department of the Treasury—Internal Revenue Service  
**Copy A—For Social Security Administration.** Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10134D

Form <b>1042-S</b>		Foreign Person's U.S. Source Income Subject to Withholding				2024		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.				Copy A for Internal Revenue Service			
0 1 2 3 4 5 6 7 8 9		UNIQUE FORM IDENTIFIER		AMENDED <input type="checkbox"/>	AMENDMENT NO.				
1 Income code 20	2 Gross income 2000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 04	4a Exemption code	13e Recipient's U.S. TIN, if any XXX-XX-XXXX	13f Ch. 3 status code 23	13g Ch. 4 status code		
5 Withholding allowance	6 Net income 2000	3b Tax rate 0.00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code			
7a Federal tax withheld	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>	7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>	13k Recipient's account number	13l Recipient's date of birth (YYYYMMDD) 2 0 0 1 0 7 2 5					
8 Tax withheld by other agents	9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)	10 Total withholding credit (combine boxes 7a, 8, and 9)	11 Tax paid by withholding agent (amounts not withheld) (see instructions)	14a Primary Withholding Agent's Name (if applicable)	14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>			
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code 23	12c Ch. 4 status code	12d Withholding agent's name State University	12e Withholding agent's Global Intermediary Identification Number (GIIN)	14c Intermediary or flow-through entity's EIN, if any	15a Ch. 3 status code	15b Ch. 4 status code		
12f Country code	12g Foreign tax identification number, if any	12h Address (number and street) 122 Main Street	12i City or town, state or province, country, ZIP or foreign postal code YOUR TOWN, YS XXXXX	12j Recipient's country code	14d Intermediary or flow-through entity's name	14e Intermediary or flow-through entity's GIIN	15c Ch. 3 status code	15d Ch. 4 status code	15e Country code
13a Recipient's name Kim Lee	13b Recipient's country code	13c Address (number and street) 245 2nd Street, International Hall	13d City or town, state or province, country, ZIP or foreign postal code YOUR TOWN, YS XXXXX	14f Primary Withholding Agent's Name (if applicable)	14g Primary Withholding Agent's EIN	14h Check if pro-rata basis reporting <input type="checkbox"/>	14i Intermediary or flow-through entity's EIN, if any	14j Ch. 3 status code	14k Ch. 4 status code
16a Payer's name	16b Payer's TIN	16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code	17a State income tax withheld	17b Payer's state tax no.	17c Name of state		

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2024)

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2024</b>	OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form1042S">www.irs.gov/Form1042S</a> for instructions and the latest information.			<b>Copy A</b> for Internal Revenue Service		
		0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER			AMENDED <input type="checkbox"/> AMENDMENT NO.		
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	23	
16	6000	3a Exemption code	04	4a Exemption code	XXX-XX-XXXX		
		3b Tax rate	0.00	4b Tax rate		13g Ch. 4 status code	
5 Withholding allowance				13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income		6000		13k Recipient's account number			
7a Federal tax withheld				13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)				2 0 0 1 0 7 2 5			
7c Check if withholding occurred in subsequent year with respect to a partnership interest				14a Primary Withholding Agent's Name (if applicable)			
8 Tax withheld by other agents				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN			
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15f Country code			
XX-XXXXXXX	23			15g Foreign tax identification number, if any			
12d Withholding agent's name State University				15h Address (number and street)			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15i City or town, state or province, country, ZIP or foreign postal code			
12f Country code	12g Foreign tax identification number, if any			16a Payer's name			
				16b Payer's TIN			
12h Address (number and street)				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
12i City or town, state or province, country, ZIP or foreign postal code				17a State income tax withheld		17b Payer's state tax no.	17c Name of state
122 Main Street				17c Name of state			
YOUR TOWN, YS XXXXX							
13a Recipient's name		13b Recipient's country code					
Kim Lee							
13c Address (number and street)							
245 2nd Street, International Hall							
13d City or town, state or province, country, ZIP or foreign postal code							
YOUR TOWN, YS XXXXX							

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

Cat. No. 11386R

Form **1042-S** (2024)



## Scenario 2: Kim Lee Test Questions

### Directions

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

- 25.** Is \$8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
- a. Yes
  - b. No
- 26.** Is \$8,500 the amount of adjusted gross income on the Form 1040-NR?
- a. Yes
  - b. No
- 27.** What is the amount of Itemized deductions on the Form 1040-NR?
- a. \$0.00
  - b. \$80
  - c. \$800
  - d. \$880
- 28.** Is \$8,420 the amount for taxable income on the Form 1040-NR?
- a. Yes
  - b. No
- 29.** What is the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. \$0
  - b. \$2,000
  - c. \$6,000
  - d. \$8,000

## Scenario 3: Amar Pavan

Use the following information to prepare Form 1040-NR.

- Amar Pavan, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2021. He has remained in the country since then and is a full-time student at the local university.
- Amar was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the university payroll office. Amar has filed a U.S. tax return Form 1040-NR for 2023. 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. Amar 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 Amar's federal income tax return. (He has already completed his Form 8843.)
- Amar 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, 2024 to his state.
- He donated \$200 to the American Red Cross as a charitable contribution.
- He also donated \$1,000 cash to his church but has no record.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		VOID <input type="checkbox"/>	a Employee's social security number XXX-XX-XXXX		For Official Use Only OMB No. 1545-0008						
b Employer identification number (EIN) XX-XXXXXX			1 Wages, tips, other compensation 27,000.00		2 Federal income tax withheld 2,700.00						
c Employer's name, address, and ZIP code  First University 486 Main Street Your City, Your State, XXXXX			3 Social security wages		4 Social security tax withheld						
			5 Medicare wages and tips		6 Medicare tax withheld						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial Amar		Last name Pavan		Suff.	11 Nonqualified plans		12a See instructions for box 12				
f Employee's address and ZIP code  22 Forest Blvd Your City, Your State, XXXXX			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b						
			14 Other		12c						
15 State Employer's state ID number YS XX-XXXXXXX			16 State wages, tips, etc. 27,000.00		17 State income tax 1,500.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

2024

Department of the Treasury—Internal Revenue Service

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

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

## Scenario 3: Amar Pavan Test Questions

### Directions

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

- 30.** What is the Adjusted Gross Income (AGI) on Form 1040-NR?
- a. \$12,400
  - b. \$25,800
  - c. \$27,000
  - d. \$27,025
- 31.** Amar Pavan 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.** Amar will have a refund on Form 1040-NR?
- a. True
  - b. False
- 33.** The taxable income line on Amar's Form 1040-NR shows \$25,800.
- a. True
  - b. False

## Scenario 4: Sonya Ivanov

Use the following information to prepare 2024 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2022 as a full-time student. Sonya is 25 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.
- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a Form 1040-NR in 2023 as she did not work that year. She started a new job with the university bookstore on January 20, 2024.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However, she is still entitled to take her treaty benefit on her tax return instead.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		VOID <input type="checkbox"/>	a Employee's social security number XXX-XX-XXXX		For Official Use Only OMB No. 1545-0008		
b Employer identification number (EIN) XX-XXXXXXX			1 Wages, tips, other compensation 27,000.00		2 Federal income tax withheld 2,700.00		
c Employer's name, address, and ZIP code College Town University 23 Southwest Street Your City, Your State XXXXX			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Sonya		Last name Ivanov		Suff.	11 Nonqualified plans		
2375 Linwood Blvd. Your City, Your State XXXXX			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State YS		Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 27,000.00		17 State income tax 1,500.00	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

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

2024

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction  
Act Notice, see the separate instructions.

Copy A—For Social Security Administration. Send this entire page with  
Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

## Scenario 4: Sonya Ivanov Test Questions

### Directions

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

- 34.** Sonya is allowed to exclude all of her wages as a treaty benefit on Schedule OI?
- a. True
  - b. False
- 35.** The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.
- a. True
  - b. False
- 36.** Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.
- a. True
  - b. False
- 37.** Sonya's itemized deductions is \$0.00?
- a. True
  - b. False

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

### Introduction

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

Allow approximately 20 minutes to complete this segment.

- 38.** Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who first arrived in the U.S. in 2020. Can she file Form 843 to receive a refund of these taxes?
- a.** True
  - b.** False
- 39.** Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2024. Her Form W-2 shows Social Security and Medicare tax withholding, while Jorge's does not. Marta is entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.
- a.** True
  - b.** False
- 40.** Li, an international student from People's Republic of China, received \$10,100 of interest income in 2024 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a \$100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D.
- a.** True
  - b.** False
- 41.** Jackson entered the United States for the first time in 2022. He is a resident of France and is in F-1 immigration status. Jackson won \$1,200 at the local casino. Jackson will report the \$1,200 on Schedule NEC.
- a.** True
  - b.** False
- 42.** Maylor is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2023 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2024, born in the U.S. Maylor is required to file a federal income tax return. When he files his federal tax return, he cannot claim his wife and children as dependents.
- a.** True
  - b.** False
- 43.** Gilberto, a graduate student from Germany, is in F-1 immigration status. He has been here since April 1, 2024. He has receipts for his donations to his church in Germany as well as donations made to a U.S. charity. Gilberto can claim all his charitable contributions as an itemized deduction on Form 1040-NR.
- a.** True
  - b.** False

44. Aretha is in F-1 immigration status from Chile. She entered the United States in August 2020 and enrolled as a full-time undergraduate student. Aretha is pursuing her first degree in mathematics. Aretha qualifies for the American opportunity credit.
- a. True
  - b. False
45. Jenna is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Jenna **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. Dmitry, who is from Russia, earned wages of \$12,335 in 2023. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2023 which lowered his taxable income. Dmitry received a state refund of \$200 in 2024 from the 2023 tax return. Will Dmitry report his state tax refund as income on his Form 1040-NR in 2024 or amend his 2023 return?
- a. He needs to include the state income tax refund on his 2024 federal return.
  - b. He will remove the \$125 state taxes from his 2023 deductions with an amended return.
  - c. He does **not** need to do anything with his state income tax refund.
48. Brunilda came to the U.S. in 2022 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Brunilda graduated in December 2023 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2024 and paid \$65 in interest during 2024. Where can Brunilda claim this interest?
- a. Itemized deduction
  - b. Credit
  - c. Adjustment to income
  - d. None of the above
49. Matteo, a student from Malta, had \$8,500 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. Mustafa is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in June of 2024. He had \$15,800 in wages reported on Form W-2 and \$39 in dividend income. Mustafa must complete both Schedules OI and NEC with his Form 1040-NR.
- a. True
  - b. False

# 2024 VITA/TCE Foreign Student Retest for Volunteers

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## Directions

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

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

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2024 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. Maylor entered the U.S. as a student on July 30, 2021 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2024. For federal income tax purposes, Maylor is a resident alien for 2024.
  - a. True
  - b. False
2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2020 to May 2022 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2023 in J-1 immigration status. For federal income tax purposes, Amelia is a nonresident alien for 2024.
  - a. True
  - b. False
3. Lucas was a student in F-1 immigration status from March 2020 through June 2023. On August 1, 2024, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a nonresident alien for 2024.
  - a. True
  - b. False
4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2020. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2024.
  - a. True
  - b. False
5. Yvonne came to the U.S. on J-1 immigration status in July 2022 to teach for two years, starting in August 2022. For tax year 2024, she would be considered a resident alien for federal income tax purposes.
  - a. True
  - b. False



6. Janice entered the United States on August 1, 2020 in F-1 student immigration status. On August 10, 2023, her husband Rick joined her in F-2 immigration status. Janice and Rick had no income in 2024. Since Janice and Rick are nonresident aliens with no income and no treaty benefits to claim, do they need to file Form 1040NR and Form 8843?
- a. Yes, they need to file 1040NR and Form 8843
  - b. No, they only need to file Form 8843
  - c. No, they only need to file Form 1040NR
  - d. No, they do not need to file any forms
7. Janice and Rick from Question 6 had twins, Steven and Heather, while here in the U.S. on December 5, 2023. Does a Form 8843 need to be filed for the twins for 2024?
- a. Yes
  - b. No
8. Jocelyn and Connor have been in the U. S. as students in F-1 immigration status since August 2018. Their 12 year old daughter Arya has been attending a boarding school in the U.S. since June 2017 in F-1 immigration status. Do Jocelyn, Connor and Arya need to file Form 8843 for 2024?
- a. Yes
  - b. No
9. Ayesha is from Pakistan and is a Ph.D. student in cyber security who is going to defend her dissertation in June. She arrived in the U.S. as a student on June 30, 2021. Ayesha is a nonresident alien for tax purposes in 2024.
- a. True
  - b. False
10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2021. Klaus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2025. Klaus is considered a nonresident alien for tax purposes.
- a. True
  - b. False
11. Gustavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did not work or receive a scholarship in 2024, but had \$100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.
- Gustavo must file Form 8843.
- a. True
  - b. False

12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2022, and lives alone. His wife, Bey, could **not** accompany him because of her ongoing health condition. What is Orlando's filing status for 2024?
- a. Single
  - b. Married Filing Separately
  - c. Qualifying Surviving Spouse
13. Tomas and Olga were married in March 2020, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego, where he is completing his graduate work. However, Olga left him in March 2024 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 Tomas does **not** know Olga's whereabouts what filing status can he use?
- a. Single
  - b. Married Filing Separately
  - c. Qualifying Surviving Spouse

## Scenario 1: Gabriel Alvarez Retest Questions

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

14. What should Gabriel enter on Line 1a?
  - a. Leave blank
  - b. F1 August 1, 2021
  - c. F1
15. Gabriel has to complete Lines 4a and 4b.
  - a. True
  - b. False
16. Gabriel only has to complete Parts I and III of the Form 8843.
  - a. True
  - b. False
17. What is the due date of Gabriel's Form 8843 for tax year 2024?
  - a. January 15, 2025
  - b. April 15, 2025
  - c. June 15, 2025
  - d. December 31, 2025

## 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. Jenna, 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 **not** entitled to claim an education credit on her tax return.
- a. True
  - b. False
19. Lacey received \$100 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 2023. Lacey's dividend income will be taxed at 15% on Form 1040-NR, Schedule NEC.
- a. True
  - b. False
20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2024. 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 **not** eligible to claim the child and dependent care credit on their Form 1040-NR.
- a. True
  - b. False
21. Jaden is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2024. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Jaden should report these wages on Form 1040-NR, Schedule NEC.
- a. Yes
  - b. No
22. Cyril is a student here in J-1 immigration status as of October 15, 2024. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and he should also apply for an ITIN.
- a. True
  - b. False
23. Mihaela, a student in F-1 student immigration status from Slovenia, is on the tennis team. She arrived in the U.S. on July 20, 2024 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is not taxable.
- a. True
  - b. False
24. Stefan is a student in the U.S. in F-1 immigration status. He arrived from Germany on August 5, 2022. Stefan worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Stefan needs to file Form 1040-NR and Form 8843 for 2024.
- a. True
  - b. False

## Scenario 2: Kim Lee Retest Questions

### Directions

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

- 25.** What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
- a. \$2,000
  - b. \$6,000
  - c. \$8,500
- 26.** What is on the line for adjusted gross income on Form 1040-NR?
- a. \$0
  - b. \$2,000
  - c. \$6,000
  - d. \$8,500
- 27.** What is on the line for Itemized deductions on Form 1040-NR?
- a. \$0
  - b. \$80
  - c. \$7,920
  - d. \$8,000
- 28.** What is the amount on the line for taxable income on Form 1040-NR?
- a. \$0
  - b. \$1,920
  - c. \$5,920
  - d. \$8,420
- 29.** Is \$8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. Yes
  - b. No

## Scenario 3: Amar Pavan Retest Questions

### Directions

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

- 30.** What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?
- a. \$12,400
  - b. \$25,800
  - c. \$27,000
  - d. \$27,025
- 31.** What amount is entered on the itemized deductions line on Form 1040-NR?
- a. \$0.00
  - b. \$1,200
  - c. \$14,600
  - d. \$27,000
- 32.** What is the amount of federal income tax withheld on Form 1040-NR?
- a. \$1,050
  - b. \$2,700
  - c. \$3,900
  - d. \$3,985
- 33.** What amount is on the taxable income line of the Form 1040-NR?
- a. \$0.00
  - b. \$12,400
  - c. \$25,800
  - d. \$27,000

## Scenario 4: Sonya Ivanov Retest Questions

### Directions

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

- 34.** What amount is Sonya allowed as a treaty benefit?
- a. No limit for the treaty benefit amount
  - b. \$0
  - c. \$9,000
  - d. \$18,000
- 35.** What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1?
- a. \$0
  - b. \$9,000
  - c. \$18,000
  - d. \$27,000
- 36.** Where on the tax return will Sonya enter her treaty benefits information?
- a. No treaty amounts are allowed without Form 1042-S.
  - b. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
  - c. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
  - d. Form 1040-NR, Schedule A, Line 7
- 37.** What is the amount of itemized deductions that Sonya is entitled to take?
- a. \$0
  - b. \$200
  - c. \$1,500
  - d. \$1,700

## 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. Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who arrived in 2021. What form should Erin use to claim a refund of her Social Security and Medicare taxes withheld?
- a. Form 1040
  - b. Form 1040 NR
  - c. Form 8843
  - d. Form 843
39. Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2024. Her Form W-2 shows Social Security and Medicare withholding. Marta found out her spouse does **not** have to pay Social Security or Medicare taxes. Marta 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 \$1,100 of interest income in 2024 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a \$100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule B.
- a. True
  - b. False
41. Jackson entered the United States for the first time in 2022. He is a resident of France, and in F-1 immigration status. Jackson won \$850 at the local casino.
- Does Jackson need to file Form 1040-NR to report the \$1,850?
- a. Yes
  - b. No
42. Maylor is a visiting scholar from Ghana. He arrived in the U.S. on September 1, 2023 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. Maylor earned \$85,000 in 2024 from a State University. When he files his federal tax return, he **can** claim his wife and children as dependents.
- a. True
  - b. False
43. Gilberto, a graduate student of physics from Germany, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2024. Gilberto needs help preparing his 2024 tax return. He made donations to a U.S. charity as well as a church in Germany and wants to know where to claim them. Which of the following is a true statement?
- a. Gilberto can claim all the charitable contributions as an itemized deduction on Form 1040-NR
  - b. Gilberto can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
  - c. None of the above



44. Aretha is in F-1 immigration status from Chile. He entered the United States in August 2024 and enrolled as a full time undergraduate student. Aretha is pursuing his first degree in mathematics.

Does Aretha qualify for an Life Time Learning Credit?

- a. Yes
- b. No

45. Jenna is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Could Jenna 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 2023. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2023, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2024 from the 2023 tax return. Viktor does **not** need to include this state tax refund on his 2024 federal return.

- a. True
- b. False

48. Brunilda came to the U.S. in 2022 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 2023, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2024 and paid \$65 in interest during 2024. Brunilda can claim this interest as an adjustment to income.

- a. True
- b. False

49. Matteo, a student from Malta, had \$8,500 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. Mustafa is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in June of 2024. He had \$15,800 in wages reported on Form W2 and \$39 in dividend income.

What form/schedule(s) must Mustafa complete?

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

## Over the Phone Interpreter Services Test Questions

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### Directions

Using your resource materials, answer the following questions:

1. After completing the Volunteer Standard of Conduct training, all VITA/TCE sites can take the SPEC OPI training.
  - a. True
  - b. False
2. All employees/partners must complete the annual SPEC OPI training.
  - a. True
  - b. False
3. OPI PINs can not be shared between VITA/TCE sites.
  - a. True
  - b. False
4. OPI Languages offered is in Publication \_\_\_\_\_.
  - a. 5889
  - b. 5634
  - c. 5633
  - d. 4012
5. SPEC OPI PINs for tax preparation are assigned by \_\_\_\_\_.
  - a. area
  - b. site
  - c. coalition
6. OPI Pins can only be used at sites providing tax return preparation services.
  - a. True
  - b. False
7. VITA/TCE sites are required to submit their OPI logs weekly.
  - a. Noon- Monday
  - b. Close of business Monday
  - c. 10:00am on Tuesday
  - d. All of the above

8. All partners (new or existing) should attend OPI training each year.
  - a. True
  - b. False
9. OPI Services covers all aspects of the SPEC business model.
  - a. True
  - b. False
10. SPEC OPI training is Publication \_\_\_\_\_.
  - a. 5547
  - b. 4491
  - c. 5285
  - d. 5683

## Over the Phone Interpreter Services Retest Questions

### Directions

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

1. SPEC OPI services are used only for tax return preparation.
  - a. True
  - b. False
2. Partners/sites are permitted to schedule an interpreter in advance.
  - a. True
  - b. False
3. OPI services include sign language services.
  - a. True
  - b. False
4. Sites are not required to use the SPEC OPI weekly log.
  - a. True
  - b. False
5. OPI services offer real-time interpretation services for several languages through virtual call centers.
  - a. True
  - b. False
6. After training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
  - a. True
  - b. False
7. A call that does not connect with an interpreter should not be reported on the SPEC OPI weekly log.
  - a. Yes
  - b. No
8. SPEC OPI training is conducted annually.
  - a. True
  - b. False
9. Written authorization is needed to use OPI services for anything other than tax return preparation.
  - a. True
  - b. False
10. SPEC OPI services are available around the clock.
  - a. True
  - b. False

## Notes

## Notes

## Notes

# Link & Learn Taxes

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

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

## Link & Learn Taxes for 2024 includes:

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



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

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

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

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





## Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center

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

- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs

[www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs](http://www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs)

- Volunteer Tax Alerts

Volunteer Training Resources

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

Outreach Connection

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

Interactive Tax Assistant (ITA)

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

Online Services and Tax Information for Individuals

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

### Tools

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

### File your taxes

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

### After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

### Life Events

### Identity Theft Protections

### Get Help Now

### eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks:

[www.irs.gov/individuals/site-coordinator-corner](http://www.irs.gov/individuals/site-coordinator-corner)

### Mobile App

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

### and much more!

Your direct link to tax information 24/7: [www.irs.gov](http://www.irs.gov)