

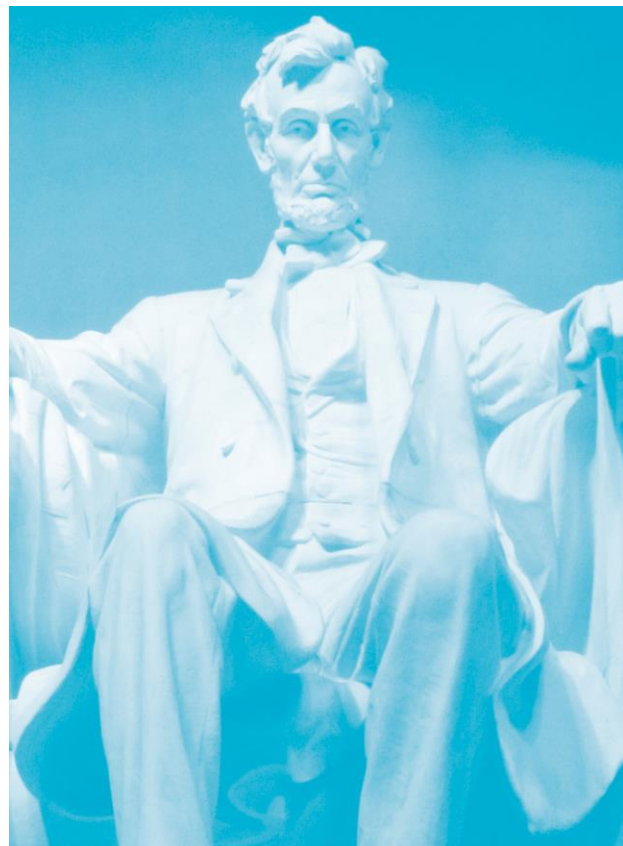
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2023 Returns

Volume 2 of 6



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Form 6744 (Rev 10-2023) Catalog Number 74180H
Department of the Treasury **Internal Revenue Service** www.irs.gov

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Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?
 - a. Coordinators
 - b. Quality reviewers and tax return preparers
 - c. Greeters or client facilitators
 - d. All VITA/TCE site volunteers must pass the VSC certification test
2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?

- a. The volunteer's removal from the VITA/TCE program.
 - b. The volunteer's inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.
 - c. Termination of the sponsoring organization's partnership with the IRS.
 - d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization's corrective actions.
3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?
- a. Yes
 - b. No

4. Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?
- a. Yes
 - b. No
5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return **cannot**

be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?

- a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
 - b. No, it is **not** a violation since the return **cannot** be prepared at the site.
 - c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.
6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on

Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?

a. Yes

b. No

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

- a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
 - b. Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to **wi.voltax@irs.gov**.
 - c. Mind her own business and do nothing.
8. VITA/TCE volunteers must remain professional and courteous when working with taxpayers.
- a. True
 - b. False
 - c.

9. During tax preparation the volunteer notices the taxpayer's type of income is out of VITA/TCE scope per Publication 4012. The volunteer refers the taxpayer to their sister's tax preparation services. Was a VSC violated?
- a. No, the taxpayer asked for help in finding a tax preparer.
 - b. Yes, the volunteer cannot recommend a specific person or company's services.
 - c. No, the volunteer is helping promote a family business.
 - d. No, the volunteer is helping the taxpayer get the service they need.

10. A volunteer prepared a return that contains fraudulent Earned Income Credit (EIC) to help a family member who is financially struggling. The volunteer did not violate the VSC.
- a. True
 - b. False

Volunteer Standards of Conduct Agreement

Form **13615**
(October 2023)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

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

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

<p>VSC #1 - Follow all Quality Site Requirements (QSR).</p> <p>VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.</p> <p>VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization.</p>	<p>VSC #4 - Do not knowingly prepare false returns.</p> <p>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.</p> <p>VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.</p>
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Failure to comply with these standards could result in, but is not limited to, the following:

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

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

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

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

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

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

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

Catalog Number 38847H

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Form **13615** (Rev. 10-2023)

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

Full name *(please print)*

Volunteer position(s)

☐ IRS Employee

Home address *(street, city, state and ZIP code)*

Email address

Daytime telephone

Sponsoring partner name/site name

Number of years volunteered *(including this year)*

Signature *(electronic)*

OR

Signature *(type/print)*

Date

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

Volunteer Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview & Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico		Foreign Students
							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: Advanced certification is necessary to qualify for Continuing Education (CE) Credits. The C230 test does not qualify the volunteer to receive CE Credits. Refer to [Publication 5362](#), Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.

Professional designation *(Attorney, CPA, or Enrolled Agent)*

Licensing jurisdiction *(state)*

Bar, license, registration, or enrollment number

Effective or issue date

Expiration date *(if provided)*

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

Approving Official's name and title *(printed)*
(coordinator, sponsoring partner, instructor or IRS contact)

Signature *(electronic)*

Signature *(type/print)*

Date

OR

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE program.

Parent/Guardian name *(printed)*

Signature *(electronic)*

Signature *(type/print)*

Date

OR

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

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

First and last name on PTIN account

Volunteer Preparer's Tax Identification Number (PTIN)
P - _____

CTEC ID number *(if applicable)*
A - _____

Address *(VITA/TCE Site or teaching location)*

Site Identification Number (SIDN)
S - _____

Professional Status *(check only one box)*

☐ Enrolled Agent (EA)

☐ Certified Public Accountant (CPA)

☐ Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)

☐ Attorney

☐ Certified Financial Planner (CFP)

☐ California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level
(Check only one box below)

☐ Advanced

OR

☐ Advanced and One or More Specialty Courses

Volunteer Hours
(Minimum of 10 volunteer hours required to issue CE Credits)

Total hours volunteered *(qualifies for 14 CE credits)* _____

OR

Total hours volunteered *(qualifies for 18 CE credits)* _____

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

Approving Official's *(printed)* name and title
(coordinator, sponsoring partner, instructor)

Signature *(electronic)*

Signature *(type/print)*

Date

OR

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Intake / Interview and Quality Review Test Questions

Directions

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

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR along with a thorough interview for every return prepared at the site.
 - a. True
 - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?

- a. Make sure all questions on Form 13614-C are answered.
 - b. Change "Unsure" answers to "Yes" or "No" based on a conversation with the taxpayer.
 - c. Determine the certification level required to complete the return.
 - d. All the above.
3. The Basic certification level is required to prepare a return with tip income.
- a. True
 - b. False
4. A date must be entered on Form 13614-C Part II: Marital Status and Household Information to determine the appropriate filing status for taxpayers who are:
- a. Divorced
 - b. Legally separated

- c. Widowed
 - d. All the above
- 5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
 - a. True
 - b. False
- 6. VITA/TCE sites are required to conduct quality reviews:
 - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. For every return prepared at the site.
 - c. Only when there is a quality reviewer available.

- d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.
- 7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
 - a. True
 - b. False
- 8. When does the taxpayer sign the tax return?
 - a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.

- c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
- 9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
 - a. Yes, if it is a returning taxpayer.
 - b. Yes, with approval of the site coordinator.
 - c. No, self-review is never an acceptable quality review method.

- d. No, unless you are certified at the Advanced level.

10. Which of the following is true?

- a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
- b. Quality review is conducted after the taxpayer signs the tax return.
- c. Quality review is an effective tool for preparing an accurate tax return.
- d. Taxpayers do **not** need to be involved in the quality review process.

Intake / Interview and Quality Review Retest Questions

Directions

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

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?
 - a. Form 13614-C, Intake/Interview and Quality Review Sheet.
 - b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
 - c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
 - d. Either a or b.

2. The certified volunteer preparer must verify the return is within their certification level as part of the Intake/Interview process.
 - a. True
 - b. False
3. The taxpayer answered "Yes" to Form 13614-C Part III Question 2 "Tip Income". What certification level is needed to prepare the return?
 - a. Basic
 - b. Advanced
 - c. Military
 - d. International

4. The taxpayer marked the "Widowed" box on Form 13614-C, Part II Marital Status and Household Information but left the "Year of spouse's death" field blank. The "year of spouse's death" is needed.
 - a. True
 - b. False
5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
 - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
 - c. Publication 4012, VITA/TCE Volunteer Resource Guide

- d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- 6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
 - a. True
 - b. False
- 7. What information must a volunteer review to prevent the possibility of identity theft?
 - a. Form W-2
 - b. Photo identification
 - c. Last year's tax return
 - d. Medicaid card

8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
- a. True
 - b. False
9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
- a. True
 - b. False
10. Which of the following four critical processes for quality review is **not** correct:
- a. Engaging the taxpayer in the review process.
 - b. Using Google as a main reference for tax law determinations.

- c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
- d. Comparing source documents provided by the taxpayer.

Site Coordinator Test Questions

Directions

Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.
 - a. True
 - b. False

2. Which IRS publication includes the roles and responsibilities of the site coordinator?
 - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
 - c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
 - d. Publication 4012, VITA/TCE Volunteer Resource Guide
3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/ TCE Programs, the sponsoring partner's approving official must confirm government-issued photo identification and the required certification level of

the volunteer for the Form 13615 to be valid.

- a. True
- b. False

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

- a. Before May 15
- b. Within 30 days or as soon as possible
- c. Immediately or by the next business day
- d. Before the end of the calendar year

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

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

6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:
 - a. Self-Review and Peer-to-Peer Review
 - b. Peer-to-Peer Review and Designated Review
 - c. Designated Review and Self-Review
 - d. Taxpayer Review and Designated Review
7. All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be verified and all "Unsure" answers must be changed to "Yes" or "No".
 - a. True
 - b. False

8. It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.
- a. True
 - b. False
9. Which of the following is **not** a qualifying certification to earn Continuing Education Credits?
- a. Military
 - b. Advanced
 - c. Federal Tax Law Update Test for Circular 230 Professionals
 - d. International

10. Prior to opening, each site must have Form 15272, VITA/TCE Security Plan, approved _____ and a copy available at the site.
- a. Annually
 - b. Monthly
 - c. Every other year
 - d. Before the end of the filing season
11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?
- a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 4012, VITA/TCE Volunteer Resource Guide

- c. Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training
 - d. Publication 5450, VITA/TCE Site Operations
12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.
- a. True
 - b. False
13. When conducting taxpayer interviews in close proximity, it is important to limit unauthorized access to taxpayer information and ensure privacy (for example, positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information).
- a. True
 - b. False

14. Once a volunteer is added to the Volunteer Registry, how long are they removed from volunteering in VITA/TCE program?
- a. For a month
 - b. Indefinitely
 - c. For a filing season
 - d. For a year
15. A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physical or electronic, without taxpayer permission.
- a. True
 - b. False

Site Coordinator Certification Retest Questions

Directions

Review the Site Coordinator training and answer the following questions.

1. Coordinators and alternate coordinators are required to pass with a score of 80% or higher:
 - a. Volunteer Standards of Conduct Test
 - b. Site Coordinator Test
 - c. Both a and b
 - d. None of the above
2. Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the primary IRS resource for coordinator roles and responsibilities.
 - a. True
 - b. False

3. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs is **not** valid until the sponsoring partner's approving official signs and dates the form after confirming the volunteer's_____.
- a. Government-issued photo identification
- b. Certification levels on Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs
- c. Both a and b
- d. None of the above
4. Partner-owned computers or IRS-loaned computers and printers that are lost or stolen, must be reported to the local SPEC territory office before May 15.

- a. True
 - b. False
5. According to QSR 4 Reference Materials, VITA/TCE Volunteer Tax Alerts and Quality Site Requirement Alerts (AARP Foundation Tax Aide uses CyberTax Alerts) are required to be available for use at each site. What other reference materials are required?
- a. Pub 4012, VITA/TCE Volunteer Resource Guide and Pub 17, Your Federal Income Tax (For Individuals)
 - b. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 5166, VITA/TCE Volunteer Quality Site Requirements
 - c. Pub 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
 - d. Both a and c

6. The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer-to-Peer Review, and Self-Review.
 - a. True
 - b. False
7. All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be marked as:
 - a. Yes
 - b. No
 - c. Unsure
 - d. Either yes or no
8. The use of IRS-loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation

program. IRS-loaned equipment may not be used for commercial purposes, games, or other personal use.

a. True

b. False

9. The Federal Tax Law Update Test for Circular 230 Professionals Test is a qualifying certification for receiving Continuing Education Credits.

a. True

b. False

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

a. True

b. False

11. 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 out loud.
- a. SSNs
 - b. Addresses
 - c. Bank account numbers
 - d. All of the above
14. Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, must be reported to the local SPEC territory office for consideration to be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.
- a. True
 - b. False

15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?
- a. Loss of computer containing personally identifiable information (PII)
 - b. Loss of computer bag containing tax returns
 - c. Loss of taxpayer information
 - d. All of the above

Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Adam Baker

Interview Notes

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

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Adam can claim on his tax return for 2023?

- a. Single
 - b. Head of Household
 - c. Qualifying Surviving Spouse (QSS)
 - d. Married Filing Jointly
2. Adam can claim a higher standard deduction because he is blind.
- a. True
 - b. False

Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

- Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.

- Cameron and Deirdre have no children or other dependents.
- Cameron and Deirdre both work and are not full-time students. Cameron earned wages of \$16,000 and Deirdre earned wages of \$6,000.
- Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
- Cameron and Deirdre have investment income of \$200 in taxable interest.

Basic Scenario 2: Test Questions

1. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False

2. Cameron and Deidre's \$200 of interest counts as earned income for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

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

- Eric, Fiona, Grace, and Ian are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

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

Basic Scenario 4: Jack and Diane Gibson

Interview Notes

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

Basic Scenario 4: Test Questions

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

Basic Scenario 5: Jasmine Harris

Interview Notes

- Jasmine is single and turned 72 years old on October 1, 2023.
- Jasmine worked as a public historian at the local library and earned wages of \$32,000. Jasmine also received Social Security benefits of \$16,500.

She received a taxable pension of \$14,000.

- She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Jasmine cannot be claimed as a dependent by another taxpayer.
- Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Jasmine does not qualify to claim the Earned Income Tax Credit because:
 - a. She does not meet the age requirement
 - b. She exceeds the earned income requirement

- c. She does not have a qualifying child
 - d. Both a and b
10. Jasmine must take her first required minimum distribution by April 1, 2025.
- a. True
 - b. False

Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of \$25,000 during the first half of the year. Lucas lost his job in July and received a total of \$11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of

tuition and a course-related book. His qualified education expenses were \$3,500.

- Lucas also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2023, he paid student loan interest of \$750.
- Lucas does not have any dependents.
- Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Lucas must include his unemployment compensation on his 2023 tax return.
 - a. True
 - b. False
12. Lucas is eligible for the following credit:
 - a. Earned Income Credit

- b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
13. Lucas can claim the student loan interest deduction as an adjustment to income on his tax return.
- a. True
 - b. False

Basic Scenario 7: Owen and Kimberly Walker

Directions

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



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as

directed, or with any four digits of your choice.

Interview Notes

- Owen, age 69 and Kimberly, age 64 elect to file Married Filing Jointly. Neither taxpayer is blind.
- Owen is retired. He received Social Security benefits and a pension.
- Owen and Kimberly's daughter Shelby, age 20, is a full-time college student in her third year of study. She is pursuing a degree in nursing and does not have a felony drug conviction. She received a Form 1098-T for 2023. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Shelby spent the summer at home with her parents but lived in an apartment near campus during the school year.

- Shelby received a scholarship that paid the full tuition. Owen and Kimberly paid the cost of course-related books in 2023 not covered by scholarship. They paid \$120 for a parking sticker, \$5,500 for a meal plan, \$850 for textbooks purchased at the college bookstore, and \$200 for access to an online textbook.
- Owen and Kimberly paid more than half the cost of maintaining a home and support for Shelby.
- Owen and Kimberly do not have enough deductions to itemize on their federal tax return.
- Owen, Kimberly, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Owen and Kimberly receive a refund, they would like to deposit it

into their checking account.
Documents from Baldwin Bank show
that the routing number is 111000025.
Their checking account number is
11337890.



Form 13614-C (October 2023)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet							OMB Number 1545-1964																																																																							
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return.• Picture ID (such as valid driver's license) for you and your spouse.									<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.																																																																							
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov																																																																																
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)																																																																																
1. Your first name OWEN			M.I.	Last name WALKER			Best contact number YOUR PHONE NUMBER		Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																							
2. Your spouse's first name KIMBERLY			M.I.	Last name WALKER			Best contact number YOUR PHONE NUMBER		Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																							
3. Mailing address 5 PEBBLE LANE					Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP																																																																						
4. Your Date of Birth 07/15/1954		5. Your job title RETIRED		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																						
7. Your spouse's Date of Birth 01/30/1959		8. Your spouse's job title CLERK		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																						
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure																																																																																
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																																																																																
Part II – Marital Status and Household Information																																																																																
1. As of December 31, 2023, what was your marital status?			<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																											
			<input type="checkbox"/> Divorced		Date of final decree _____																																																																											
			<input type="checkbox"/> Legally Separated		Date of separate maintenance decree _____																																																																											
			<input type="checkbox"/> Widowed		Year of spouse's death _____																																																																											
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year																																																																																
If additional space is needed check here <input type="checkbox"/> and list on page 3																																																																																
<table><tr><th colspan="9"></th><th colspan="5">To be completed by a Certified Volunteer Preparer</th></tr><tr><th>Name (first, last) Do not enter your name or spouse's name below</th><th>Date of Birth (mm/dd/yy)</th><th>Relationship to you (for example: son, daughter, parent, none, etc)</th><th>Number of months lived in your home last year</th><th>US Citizen (yes/no)</th><th>Resident of US, Canada, or Mexico last year (yes/no)</th><th>Single or Married as of 12/31/23 (S/M)</th><th>Full-time Student last year (yes/no)</th><th>Totally and Permanently Disabled (yes/no)</th><th>Is this person a qualifying child/relative of any other person? (yes/no)</th><th>Did this person provide more than 50% of his/her own support? (yes,no,n/a)</th><th>Did this person have less than \$4,700 of income? (yes,no,n/a)</th><th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)</th><th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th></tr><tr><td>(a) SHELBY WALKER</td><td>(b) 09/03/2003</td><td>(c) DAUGH</td><td>(d) 12</td><td>(e) YES</td><td>(f) YES</td><td>(g) S</td><td>(h) YES</td><td>(i) NO</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				To be completed by a Certified Volunteer Preparer					Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	(a) SHELBY WALKER	(b) 09/03/2003	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO																																	
									To be completed by a Certified Volunteer Preparer																																																																							
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(a) SHELBY WALKER	(b) 09/03/2003	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO																																																																								

Page 2

Check appropriate box for each question in each section

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

Catalog Number 52121Ewww.irs.govForm 13614-C (Rev. 10-2023)

Additional Information and Questions Related to the Preparation of Your Return

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

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

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


Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

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Form W-2

		a Employee's social security number 128-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 25-7XXXXXX				1 Wages, tips, other compensation \$24,000		2 Federal income tax withheld \$3,500					
c Employer's name, address, and ZIP code CAVE STREET MARKET 200 ROCK ROAD YOUR CITY, YOUR STATE, ZIP				3 Social security wages \$24,000		4 Social security tax withheld \$1,488					
				5 Medicare wages and tips \$24,000		6 Medicare tax withheld \$348.00					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. KIMBERLY WALKER 5 PEBBLE LANE YOUR CITY, YOUR STATE, ZIP				11 Nonqualified plans		12a See instructions for box 12 DD \$2,300					
				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 25-7XXXXXX		16 State wages, tips, etc. \$24,000		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2023

Department of the Treasury—Internal Revenue Service

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

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Forms 1099-R & SSA 1099

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP			1 Gross distribution \$ 18,000		OMB No. 1545-0119 2023 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2a Taxable amount \$ 18,000			
			2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
PAYER'S TIN 40-100XXXX		RECIPIENT'S TIN 127-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 6,000	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.
RECIPIENT'S name OWEN WALKER Street address (including apt. no.) 5 PEBBLE LANE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$	%	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$		18 Name of locality	19 Local distribution \$
			17 Local tax withheld \$		18 Name of locality	19 Local distribution \$

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**2023**

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

Box 1. Name

OWEN WALKER

Box 2. Beneficiary's Social Security Number

127-00-XXXX

Box 3. Benefits Paid in 2022

\$15,000.00

Box 4. Benefits Repaid to SSA in 2022

Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)***\$12,000.00****DESCRIPTION OF AMOUNT IN BOX 3****Paid by check or direct deposit: \$12,000.00****Medicare Part B premiums deducted from your
benefits \$1,500****DESCRIPTION OF AMOUNT IN BOX 4**

Box 6. Voluntary Federal Income Tax Withholding

\$1,500.00

Box 7. Address

**5 PEBBLE LANE
YOUR CITY, YOUR STATE, ZIP**Box 8. Claim Number *(Use this number if you need to contact SSA.)***Draft as of June 21, 2022 - Subject to Change**

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

Forms 1099-DIV & 1098-T

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		1a Total ordinary dividends \$ 2,400	OMB No. 1545-0110 Form 1099-DIV (Rev. January 2022) For calendar year 20 <u>23</u>		Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN 38-4XXXXXX		1b Qualified dividends \$ 2,400			
RECIPIENT'S TIN 127-00-XXXX		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$		
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
RECIPIENT'S name OWEN WALKER		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$		
		3 Nondividend distributions \$	4 Federal income tax withheld \$ 240		
Street address (including apt. no.) 5 PEBBLE LANE		5 Section 199A dividends \$	6 Investment expenses \$		
		7 Foreign tax paid \$	8 Foreign country or U.S. possession		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$		
		11 FATCA filing requirement <input type="checkbox"/>	12 Exempt-interest dividends \$		
Account number (see instructions)		13 Specified private activity bond interest dividends \$			
		14 State	15 State identification no. -----		
Account number (see instructions)		16 State tax withheld \$			

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

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 9,500	OMB No. 1545-1574 2023 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no. 89-7XXXXXX	STUDENT'S TIN 129-00-XXXX	3		
STUDENT'S name SHELBY WALKER		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 9,500	
Street address (including apt. no.) 5 PEBBLE LANE		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2024 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

Receipts



Baldwin University Meal Plan

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

Received from:
Shelby Walker
\$5,500.00



College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt

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

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

Invoice #05684

Baldwin University

3700 Baldwin Avenue

Date
August 12, 2023

To
Shelby Walker
5 Pebble Lane

Ship To
Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	\$200	\$200
		Subtotal	\$200
		Sales Tax	
		Shipping & Handling	
		Total	\$200

Thank you for your business!

Basic Scenario 7: Test Questions

14. Owen and Kimberly's standard deduction amount is \$29,200.
 - a. True
 - b. False
15. Owen and Kimberly's total qualified education expenses used to calculate the American Opportunity Credit is:
 - a. \$850
 - b. \$1,050
 - c. \$2,500
 - d. \$5,620
16. Owen and Kimberly Walker can claim the Credit for Other Dependents.
 - a. True
 - b. False

17. What is the total amount of the Walker's federal income tax withholding.
- a. \$7,500
 - b. \$9,500
 - c. \$11,000
 - d. \$11,240
18. The taxable amount of Owen's Social Security is \$12,715.00.
- a. True
 - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.

- c. Qualified dividends are reported on Form 1099-DIV.
- d. All of the above.

Basic Scenario 8: Zoe Watson

Directions

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



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

Interview Notes

- Zoe is single and 47 years old.
- Zoe has two children. Yvonne, age 19, has a job and earned wages of \$5,200. Joshua, age 26 is totally and permanently disabled and received

Social Security benefits of \$4,500.
Both children lived with her all year.

- Zoe paid all the cost of keeping up the home and more than half the support for her children.
- Zoe received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2023 tax year.
- Zoe, Yvonne, and Joshua are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use Adelphia Bank and Trust. Zoe provided a voided check.



Form 13614-C (October 2023)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet							OMB Number 1545-1964																																																																																					
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return.• Picture ID (such as valid driver's license) for you and your spouse.									<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.																																																																																					
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov																																																																																														
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)																																																																																														
1. Your first name ZOE			M.I.	Last name WATSON			Best contact number YOUR PHONE NUMBER		Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																																					
2. Your spouse's first name			M.I.	Last name			Best contact number		Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																																					
3. Mailing address 320 MAIN STREET				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP																																																																																					
4. Your Date of Birth 08/23/1976		5. Your job title RETIRED		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																				
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																																				
10. Can anyone claim you or your spouse as a dependent?									<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure																																																																																					
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?									<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																					
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																																																																																														
Part II – Marital Status and Household Information																																																																																														
1. As of December 31, 2023, what was your marital status?		<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____																																																																																										
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year																																																																																														
If additional space is needed check here <input type="checkbox"/> and list on page 3																																																																																														
<table><tr><th colspan="9"></th><th colspan="5">To be completed by a Certified Volunteer Preparer</th></tr><tr><th>Name (first, last) Do not enter your name or spouse's name below</th><th>Date of Birth (mm/dd/yy)</th><th>Relationship to you (for example: son, daughter, parent, none, etc) (c)</th><th>Number of months lived in your home last year (d)</th><th>US Citizen (yes/no) (e)</th><th>Resident of US, Canada, or Mexico last year (yes/no) (f)</th><th>Single or Married as of 12/31/23 (S/M) (g)</th><th>Full-time Student last year (yes/no) (h)</th><th>Totally and Permanently Disabled (yes/no) (i)</th><th>Is this person a qualifying child/relative of any other person? (yes/no)</th><th>Did this person provide more than 50% of his/her own support? (yes, no, n/a)</th><th>Did this person have less than \$4,700 of income? (yes, no, n/a)</th><th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)</th><th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th></tr><tr><td>(a)</td><td>(b)</td><td>(c)</td><td>(d)</td><td>(e)</td><td>(f)</td><td>(g)</td><td>(h)</td><td>(i)</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>YVONNE WATSON</td><td>05/09/2004</td><td>DAUGH</td><td>12</td><td>YES</td><td>YES</td><td>S</td><td>NO</td><td>NO</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>JOSHUA WATSON</td><td>07/31/1997</td><td>SON</td><td>12</td><td>YES</td><td>YES</td><td>S</td><td>NO</td><td>YES</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				To be completed by a Certified Volunteer Preparer					Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,700 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						YVONNE WATSON	05/09/2004	DAUGH	12	YES	YES	S	NO	NO						JOSHUA WATSON	07/31/1997	SON	12	YES	YES	S	NO	YES																			
									To be completed by a Certified Volunteer Preparer																																																																																					
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																																																																																						
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Catalog Number 52121E				www.irs.gov				Form 13614-C (Rev. 10-2023)																																																																																						

Page 2

Check appropriate box for each question in each section

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

Catalog Number 52121Ewww.irs.govForm 13614-C (Rev. 10-2023)

Additional Information and Questions Related to the Preparation of Your Return

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

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<input type="checkbox"/> CORRECTED (if checked)						<div style="display: flex; justify-content: space-between;"> <div> Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. </div> <div style="text-align: center;"> <div>OMB No. 1545-0119</div> <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2023</div> <div>Form 1099-R</div> </div> </div>	
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				<div style="display: flex;"> <div style="flex: 1;"> 1 Gross distribution \$ 45,000 </div> <div style="flex: 1;"> 2a Taxable amount \$ 45,000 </div> </div>			
2b Taxable amount not determined <input type="checkbox"/>				Total distribution <input type="checkbox"/>			
PAYER'S TIN 56-7XXXXXX		RECIPIENT'S TIN 131-00-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,500	
RECIPIENT'S name ZOE WATSON Street address (including apt. no.) 320 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code				5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
				7 Distribution code(s) 3		8 Other \$ %	
				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 \$		17 Local tax withheld \$		18 Name of locality	
Account number (see instructions)		13 Date of payment		19 Local distribution \$		19 Local distribution \$	

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

Zoe Watson		1234
320 Main Street		
YOUR CITY, STATE, ZIP		
_____		20
PAY TO THE ORDER OF	_____	\$ <input type="text"/>
_____		DOLLARS
Adelphia Bank and Trust		
Anytown, State 00000		
For	_____	_____
: 111000025 : 123456789		1234

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Basic Scenario 8: Test Questions

20. Zoe's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.
- a. True
 - b. False
21. The most advantageous filing status that Zoe can claim is?
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)

22. Who is Zoe's qualifying child for purposes of claiming the Earned Income Tax Credit?
- a. Yvonne
 - b. Joshua
 - c. Both Yvonne and Joshua
 - d. Neither Yvonne nor Joshua.
23. Can Zoe claim Joshua as a dependent?
- a. Yes, because Joshua meets the relationship test.
 - b. No, because he is over the age limit.
 - c. Yes, because Joshua is permanently and totally disabled.
 - d. Both a and c

24. Zoe anticipates a balance due for next year. What actions should she take to prevent having a balance due.
- a. Submit a revised W-4P to increase her withholding
 - b. Make estimated tax payments
 - c. Do nothing and file her return as usual
 - d. Both a and b

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