

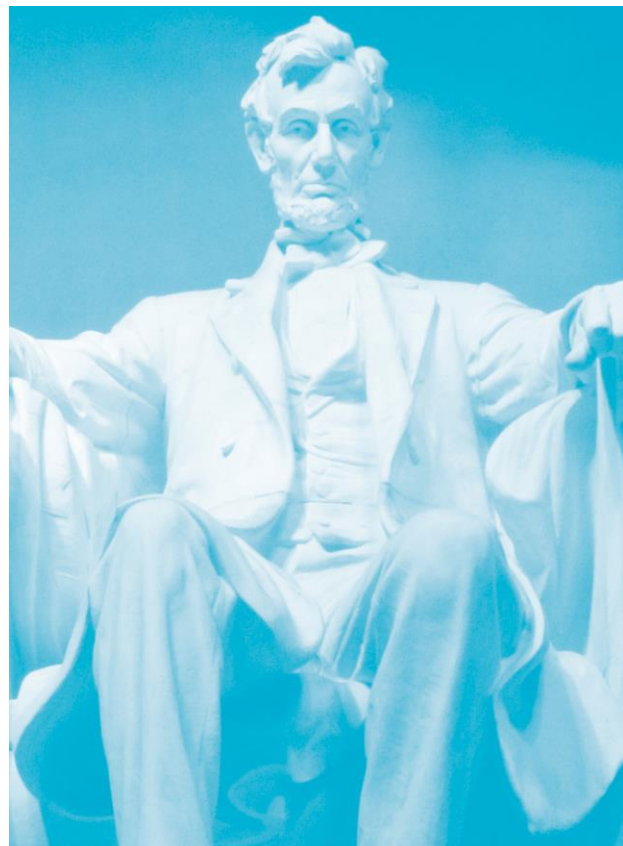
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2023 Returns

Volume 3 of 6



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
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- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



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

Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

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Basic Scenario 9: Hailey Simpson

Directions

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



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

Interview Notes

- Hailey is 32 years old and married to Liam. Liam passed away on February 2, 2021. Hailey has not remarried.
- Hailey's nine-year-old daughter, Olivia, lived with her the entire year.
- Hailey paid more than half the cost of keeping up a home and support for Olivia.

- Hailey took a distribution from her traditional IRA in January to pay for her new roof.
- Hailey was a full-time high school teacher and earned \$45,000 in wages. Hailey purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling \$450.
- Hailey received a W-2G in the amount of \$2,500 from the local casino.
- Hailey paid child and dependent care expenses for Olivia while she worked.
- Hailey and Olivia are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.

- If Hailey is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025 and her checking account number is 123456789.



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Form 13614-C
(October 2023)

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

OMB Number
1545-1964

You will need:

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

- 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 HAILEY	M.I.	Last name SIMPSON	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 176 PACKER DRIVE			Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 02/14/1991	5. Your job title TEACHER		6. Last year, were you: b. Totally and permanently disabled <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 type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input checked="" 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? b. Did you live with your spouse during any part of the last six months of 2023? Date of final decree Date of separate maintenance decree Year of spouse's death	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No 02/02/2021
---	--	---	--

2. List the names below of:
• **everyone** who lived with you last year (other than your spouse)
• **anyone** you supported but did not live with you last year

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

									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) OLIVIA SIMPSON	(b) 01/21/2014	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO					

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www.irs.gov
Form 13614-C (Rev. 10-2023)

Form 13614-C, Page 1

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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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
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 52121E

www.irs.gov

Form 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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Forms W-2 & W-2G

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

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

2023

Department of the Treasury—Internal Revenue Service

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

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code MOUNTAINTOP CASINO 777 CREST ROAD YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$ 2,500		2 Date won 03/16/2023	
		3 Type of wager Slots		4 Federal income tax withheld \$ 600	
		5 Transaction		6 Race	
		7 Winnings from identical wagers \$		8 Cashier	
PAYER'S federal identification number 38-6XXXXXX		PAYER'S telephone number		9 Winner's taxpayer identification no. 141-00-XXXX	
WINNER'S name HAILEY SIMPSON		11 First identification YS987654		12 Second identification YS 31600XXX	
Street address (including apt. no.) 176 PACKER DRIVE		13 State/Payer's state identification no.		14 State winnings \$	
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		15 State income tax withheld \$		16 Local winnings \$	
		17 Local income tax withheld \$		18 Name of locality	

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2021)

For calendar year 20 23

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

File with Form 1096

Copy A
For Internal Revenue Service Center

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

Signature ▶ Date ▶

Form W-2G (Rev. 1-2021)

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

Forms 1099-R & 1098-E

CORRECTED (if checked)

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

SPRING FEDERAL CREDIT UNION
1200 SPRING AVENUE
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution

\$9,000

2a Taxable amount

\$9,000

2b Taxable amount not determined

PAYER'S TIN

38-2XXXXXX

RECIPIENT'S TIN

141-00-XXXX

RECIPIENT'S name

HAILEY SIMPSON

Street address (including apt. no.)

176 PACKER DRIVE

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

YOUR CITY, YOUR STATE, ZIP

5 Employee contributions/ Designated Roth contributions or insurance premiums

\$

7 Distribution code(s)

1

IRA/ SEP/ SIMPLE

☒

9a Your percentage of total distribution

%

6 Net unrealized appreciation in employer's securities

\$

8 Other

\$

9b Total employee contributions

\$

10 Amount allocable to IRR within 5 years

\$

11 1st year of desig. Roth contrib.

12 FATCA filing requirement

☐

14 State tax withheld

\$

17 Local tax withheld

\$

16 State distribution

\$

19 Local distribution

\$

OMB No. 1545-0119

2023

Form 1099-R

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

Copy B

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

This information is being furnished to the IRS.

Form 1099-R

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number

MAGGIE MAE
854 LINCOLN RD
YOUR CITY, YOUR STATE, ZIP

1 Student loan interest received by lender

\$375

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

☐

RECIPIENT'S TIN

20-7XXXXXX

BORROWER'S TIN

141-00-XXXX

BORROWER'S name

HAILEY SIMPSON

Street address (including apt. no.)

176 PACKER DRIVE

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

YOUR CITY, YOUR STATE, ZIP

Account number (see instructions)

OMB No. 1545-1576

2023

Form 1098-E

Student Loan Interest Statement

Copy C

For Recipient

For Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information Returns.

Form 1098-E

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

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Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare

303 Twiggs Trail

Your City, State Zip

KITTY KLOUD

Daycare

Date: December 31, 2023

Received From:

EIN: 38-5XXXXXX

Hailey Simpson

Provider: Lynn Smith

178 Packer Drive

Description	Price	Total
After-School Care for Oliva Simpson	\$3,000	\$3,000
Total Amount Received for 2023 Childcare		\$3,000

Thank you for your business!

Hailey Simpson

178 Packer Dr

YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF

\$

DOLLARS

Adelphia Bank and Trust

Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

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Basic Scenario 9: Test Questions

25. Hailey is **not** required to report her gambling winnings on her return.
- a. True
 - b. False
26. Hailey's most advantageous filing status is:
- a. Head of Household
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Qualifying Surviving Spouse (QSS)
27. Hailey must pay an additional 10% tax on the early distribution from her IRA.
- a. True
 - b. False

28. Hailey qualifies for which of the following credits?
- a. Child Tax Credit
 - b. Child and Dependent Care Credit
 - c. Both a and b
 - d. Neither a nor b
29. Hailey should use Form _____ to split her refund between her savings and checking accounts.
30. What amount can Hailey claim as an adjustment to income for the supplies she purchased out of pocket?
- a. \$0
 - b. \$250
 - c. \$300
 - d. \$450

Basic Course Retest Questions

Directions

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

Retest Basic Scenario 1: Adam Baker

Interview Notes

- Adam is 38 years old and has never been married.
- Benjamin, age 15, is Adam's nephew who lived with him all year. Adam provided all of Benjamin's support and provided over half the cost of keeping up the home.
- Adam earned \$46,000 in wages.

- Adam is blind and cannot be claimed as a dependent by another taxpayer.
- Adam and Benjamin are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Retest Questions

1. Adam's most advantageous filing status for 2023 is Single.
 - a. True
 - b. False
2. What is the amount of Adam's standard deduction?
 - a. \$0
 3. \$15,700
 4. \$22,650
 5. \$27,700

Retest Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

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

Basic Scenario 2: Retest Questions

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

Retest Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

- Eric and Fiona Fisher are married and always file Married Filing Jointly.

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

Basic Scenario 3: Retest Questions

5. The Fishers qualify for the Child Tax Credit (CTC).
 - a. True
 - b. False

6. The refundable Additional Child Tax Credit is limited to \$1,600 per child.
- a. True
 - b. False

Retest Basic Scenario 4: Jack and Diane Gibson

Interview Notes

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

- The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Retest Questions

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

Retest Basic Scenario 5: Jasmine Harris

Interview Notes

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

Basic Scenario 5: Retest Questions

9. Jasmine does **not** qualify for the Earned Income Tax Credit because she does **not** meet the age requirement.
 - a. True
 - b. False
10. When must Jasmine begin taking her required minimum distribution?
 - a. April 1 of the calendar year following the year she reaches age 70 1/2.
 - b. April 1 of the calendar year following the year she reaches age 73.
 - c. April 1 of the calendar year following the year she retired.

- d. Never. Required minimum distributions only apply to Roth IRAs.

Retest Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of \$25,000 during the first half of the year. Lucas lost his job in July and received a total of \$11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,500.

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

Basic Scenario 6: Retest Questions

11. What is the taxable amount of Lucas's unemployment compensation?
 - a. \$0
 - b. \$750
 - c. \$3,500
 - d. \$11,000

12. Lucas's class qualifies him to claim the Lifetime Learning Credit.
- a. True
 - b. False
13. Lucas can deduct \$2,500 of student loan interest as an adjustment to his income.
- a. True
 - b. False

Basic Scenario 7: Retest Questions

Directions

Read the scenario information for Owen and Kimberly Walker.

14. Owen and Kimberly's standard deduction is:
- a. \$13,850
 - b. \$15,350

- c. \$27,700
 - d. \$29,200
15. Owen and Kimberly can claim \$1,050 of qualified education expenses to calculate the American Opportunity Credit.
- a. True
 - b. False
16. Owen and Kimberly can claim the Credit for Other Dependents for Shelby.
- a. True
 - b. False
17. The Walker's total amount of federal income tax withholding for 2023 is \$_____.

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

18. How much of Owen's Social Security is taxable income?
- a. \$0
 - b. \$7,500
 - c. \$12,715
 - d. \$15,000
19. Qualified dividends are reported on Form 1099-DIV.
- a. True
 - b. False

Basic Scenario 8: Retest Questions

Directions

Read the scenario information for Zoe Watson.

20. Zoe's disability pension is reported as wages until she reaches the minimum retirement age for her employer.

- a. True
 - b. False
21. Zoe is eligible to claim Head of Household on her tax return.
- a. True
 - b. False
22. Joshua qualifies Zoe for the Earned Income Tax Credit (EITC).
- a. True
 - b. False
23. Who qualifies as Zoe's dependent?
- a. Yvonne
 - b. Joshua
 - c. Both Joshua and Yvonne
 - d. Neither Joshua nor Yvonne

24. Zoe can prevent having a balance due next year by adjusting her withholding if necessary.
- a. True
 - b. False

Basic Scenario 9: Retest Questions

Directions

Read the scenario information for Hailey Simpson.

25. Hailey must report \$_____ of her gambling winnings on her 2023 return.
(Note: whole number only, do not use special characters.)
26. Hailey's most advantageous filing status is Qualifying Surviving Spouse (QSS).
- a. True

- b. False
27. Hailey must pay an additional_____ tax on the early distribution from her IRA.
- a. 0%
 - b. 5%
 - c. 10%
 - d. 15%
28. Hailey is eligible to claim Olivia for the Child Tax Credit.
- a. True
 - b. False
29. Hailey can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund (Including Savings Bonds Purchases).
- a. True
 - b. False

30. Hailey can claim \$450 as an adjustment to income for classroom supplies she purchased.
- a. True
 - b. False

Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Lydia Roadway

Interview Notes

- Lydia's husband, Morgan, moved out of their home in February of 2021.

Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.

- Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
- Lydia is 31 years old.
- Lydia earned \$42,300 in wages and received \$50 of interest. Lydia had lottery winnings of \$2,000 reported on Form W2-G.
- Lydia paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

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

3. Lydia is required to report her lottery winnings as income on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes

- Scott and Barbara are married and want to file a joint return.
- Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.

- Scott earned \$22,000 in wages.
- Barbara earned \$20,000 in wages.
- In order to work, the Gymses paid \$2,000 to their son Luis to care for Maria after school.
- Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Test Questions

- 4 What is the maximum amount Scott and Barbara are eligible to claim for the child tax credit?
- a. \$2,000
 - b. \$3,000
 - c. \$4,000
 - d. \$6,000
 - e.

- 5 The Gymses qualify for the child and dependent care credit.
- a. True
 - b. False

Advanced Scenario 3: Rose Jones

Interview Notes

- Rose Jones, age 57, is single.
- Rose earned wages of \$52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Rose contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Rose's HSA.
- Rose's Form W-2 shows \$850 in Box 12 with code W. She has Form 5498-SA showing \$3,850 in Box 2.

- Rose took a distribution from her HSA to pay her unreimbursed expenses: o 8 visits to a physical therapist after her knee surgery \$400 o unreimbursed doctor bills for \$1,100 o prescription medicine \$280 o replacement of a crown \$1,500 o deep cleaning for teeth: \$300 o over the counter medication \$40 o gym membership \$240
- Rose is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

- 6 Form 8889, Part 1 is used to report HSA contributions made by _____.
- a. Rose
 - b. Rose's employer
 - c. Rose's mother

d. All of the above

7 Rose is eligible to contribute an additional \$_____ to her HSA because she is age 55 or older.

a. \$0

b. \$850

c. \$1,000

d. \$2,000

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

a. \$3,320

b. \$3,580

c. \$3,620

d. \$3,860

Advanced Scenario 4: Carmen Gomez

Interview Notes

- Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was \$48,000 in W-2 wages.
- Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail's mother, Carmen, after she separated from her spouse in April of 2021. Abigail's only income for 2023 was \$25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.
- Abigail will not file a joint return with her spouse.

- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

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

Advanced Scenario 5: Helen White

Interview Notes

- Helen is 53 years old and files as single.
- Her 2023 adjusted gross income (AGI) is \$51,000, which includes gambling winnings of \$2,000.
- Helen would like to itemize her deductions this year.
- Helen brings documents for the following expenses:
 - \$9,000 Hospital and doctor bills
 - \$500 Contributions to Health Savings Account (HSA)
 - \$3,600 State withholding (higher than Helen's calculated state sales tax deduction)
 - \$300 Personal property taxes based on the value of the vehicle

- \$400 Friend's personal GoFundMe campaign
- \$275 Cash contributions to the Red Cross
- \$200 Fair market value of clothing in good condition donated to the Salvation Army (Helen purchased the clothing for \$900)
- \$7,300 Mortgage interest
- \$2,300 Real estate tax
- \$150 Homeowners association fees
- \$3,000 Gambling losses

Advanced Scenario 5: Test Questions

11. Helen can claim the \$150 Homeowners association fees as a deduction on her Schedule A.

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

Advanced Scenario 6: Mike Cooper

Interview Notes

- Mike Cooper is 26 years old and single. He provides all of his own support.
- Mike works at a grocery store and earned \$15,250 in wages.
- Mike was not a full time student, but took two management courses at a

community college to improve his job skills. He wants to know if that qualifies for any tax benefit.

- Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. Mike is eligible to claim the lifetime learning credit on his 2023 tax return.
 - a. True
 - b. False
14. Which of the following is a requirement for Mike to claim the earned income credit with no qualifying children in 2023?
 - a. Mike must have a Social Security number valid for employment.

- b. Mike must have lived in the United States more than half the year.
- c. Mike must not be the dependent of another taxpayer.
- d. All of the above.

Advanced Scenario 7: Matthew and Rebecca Monroe

Directions

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



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

Interview Notes

- Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.
- Matthew worked a total of 1,500 hours in 2023. During the school year, he spent \$733 on unreimbursed classroom expenses.
- Rebecca retired in 2020 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Matthew settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2023. The Monroes determined that they were

solvent as of the date of the canceled debt.

- Rebecca received \$200 from Jury duty.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Biochemistry at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid \$865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Monroes claimed the American Opportunity Credit last year for the first time.

- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



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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 MATTHEW		M.I.	Last name MONROE			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 REBECCA		M.I.	Last name MONROE			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 135 DISCOVER AVENUE				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP					
4. Your Date of Birth 4/30/1963		5. Your job title TEACHER		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
7. Your spouse's Date of Birth 10/07/1954		8. Your spouse's job title RETIRED		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				<input type="checkbox"/> Unsure						
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)														
Part II – Marital Status and Household Information														
1. As of December 31, 2023, what was your marital status?		<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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														
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)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SAFARI MONROE		07/04/2004	DAUGH	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ 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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		a Employee's social security number 416-00-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 35-700XXXX				1 Wages, tips, other compensation \$35,353.00		2 Federal income tax withheld \$3,200.00					
c Employer's name, address, and ZIP code WESTBROOK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP				3 Social security wages \$36,353.00		4 Social security tax withheld \$2,253.89					
				5 Medicare wages and tips \$36,353.00		6 Medicare tax withheld \$527.12					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. MATTHEW MONROE 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP				11 Nonqualified plans		12a See instructions for box 12 D \$1,000.00					
				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 57-200XXXX		16 State wages, tips, etc. \$35,353.00		17 State income tax \$450.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2023

Department of the Treasury—Internal Revenue Service

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. RIVERSIDE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP			1 Gross distribution \$ 20,000.00		OMB No. 1545-0119 2023 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
			2a Taxable amount \$		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.				
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,000					
RECIPIENT'S name REBECCA MONROE Street address (including apt. no.) 135 DISCOVER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP				5 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 \$ 15,000.00					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld \$		15 State/Payer's state no.		16 State distribution \$	
Account number (see instructions)				13 Date of payment		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$	

Form 1099-R

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2023

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

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

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ADAMS BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Date of identifiable event 09/25/2023	OMB No. 1545-1424 2023 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$ 850.00		
		3 Interest, if included in box 2 \$		
CREDITOR'S TIN 31-700XXXX	DEBTOR'S TIN 416-00-XXXX	4 Debt description CREDIT CARD		
DEBTOR'S name MATTHEW MONROE Street address (including apt. no.) 135 DISCOVER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>		
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C**

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number SUCCESS COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 5,522.00	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. 38-800XXXX	STUDENT'S TIN 608-00-XXXX	2	3	
STUDENT'S name SAFARI MONROE		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 3,102.00	
Street address (including apt. no.) 135 DISCOVER AVENUE		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code 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 \$		

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Success Community College

Statement of Account

December 31, 2023

SAFARI MONROE
STUDENT ID: 608-00-XXXX

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

12/31/2023 Account Balance\$0.00

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

1234

20

PAY TO THE ORDER OF

\$

DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789 1234

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Advanced Scenario 7: Test Questions

15. What is the taxable portion of Rebecca's pension from Riverside Enterprises using the simplified method?
- a. \$0
 - b. \$18,741
 - c. \$19,419
 - d. \$20,000
16. All of Rebecca's social security benefits are taxable according to the social security benefits worksheet.
- a. True
 - b. False
17. What is the total amount of other income reported on the Monroe's Form 1040, Schedule 1?
- a. \$200

- b. \$850
 - c. \$1,050
 - d. \$4,152
18. Matthew is eligible to deduct qualified educator expenses in the amount of \$_____
- (Note: whole number only, do not use special characters.)
19. What is the Monroe's standard deduction on their 2023 tax return?
- a. \$20,800
 - b. \$27,700
 - c. \$29,200
 - d. \$30,700
20. Which of the following expenses qualify for the American opportunity credit?

- a. Required course related books and equipment
 - b. Tuition
 - c. Parking pass
 - d. Both a and b
21. The Monroes are eligible to claim the credit for other dependents on their tax return.
- a. True
 - b. False
22. What is the Monroe's total federal income tax withholding?
- a. \$5,200
 - b. \$5,490
 - c. \$6,200
 - d. \$7,490

Advanced Scenario 8: Julia Oakley

Directions

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



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

Interview Notes

- Julia is a data entry clerk, age 26, and single.
- Julia has investment income and a consolidated broker's statement.
- Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099NEC and a Form 1099-K. She

received additional cash payments of \$535.

- Julia uses the cash method of accounting. She uses business code 492000.
- Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
 - \$150 for insulated box rental
 - \$50 for vehicle safety inspection (required by Quick Market)
 - \$600 for Quick Market fees
- Julia also kept receipts for the following out-of-pocket expenses:
 - \$80 for business parking
 - \$300 for speeding ticket
 - \$160 for Julia's lunches

- Julia's record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 9,500 miles were personal and commuting miles. Julia will take the standard business mileage rate.
- Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
- Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- Julia took an early distribution of \$3,000 from her IRA in April. She used

\$2,400 of the IRA distribution to pay her educational expenses for the current year.

- If Julia has a refund, she would like it deposited into her checking account.



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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 JULIA			M.I.	Last name OAKLEY			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 159 ARCHER AVENUE				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP																																																																																	
4. Your Date of Birth 3/07/1997		5. Your job title DATA ENTRY CLERK		6. Last year, were you: b. Totally and permanently disabled <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="10">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)</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></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><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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																																															
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																																																																																		
Catalog Number 52121E				www.irs.gov				Form 13614-C (Rev. 10-2023)																																																																																		

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? <u>1</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input 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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
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]

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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XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

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

Form 1099-DIV* 2023 Dividends and Distributions

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

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

Form 1099-MISC* 2023 Miscellaneous Income

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

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

Form 1099-INT* 2023 Interest Income

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

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

Summary of 2023 Proceeds From Broker and Barter Exchange Transactions

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

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

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

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

Copy B for Recipient OMB NO. 1545-0715

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

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

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

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

Copy B for Recipient OMB NO. 1545-0715

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

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

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

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.

VOID

CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number FINANCIAL AID PARTNERS 2 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP			OMB No. 1545-1576 2023 Form 1098-E	Student Loan Interest Statement Copy C For Recipient For Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information Returns.
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	1 Student loan interest received by lender \$ 3,250.00		
BORROWER'S name JULIA OAKLEY Street address (including apt. no.) 159 ARCHER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service				

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAVERICK COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 2,400.00 2	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. 37-700XXXX	STUDENT'S TIN 605-00-XXXX	3		
STUDENT'S name JULIA OAKLEY		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.) 159 ARCHER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2024 <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input checked="" type="checkbox"/>	10 Ins. contract reimb./refund \$	
Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service				

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Julia Oakley
159 Archer Avenue
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE
ORDER OF

\$

DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

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