

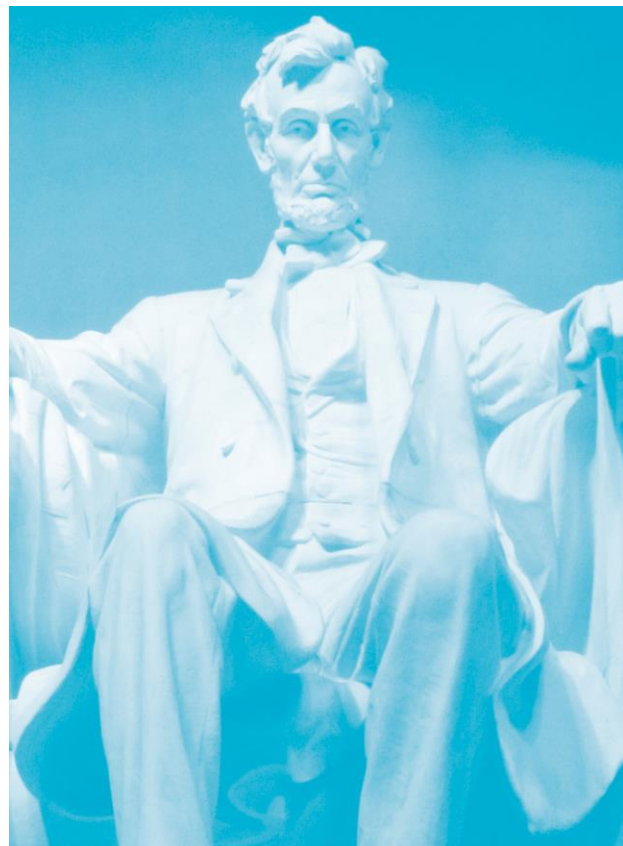
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2023 Returns

Volume 5 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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International Scenario 3: George and Charlotte Middleton

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

George is a U.S. citizen married to Charlotte who is a British citizen. Charlotte has elected to be treated as a resident alien. They have both lived in England since June 6, 2017. They do not maintain an address in the U.S. and have no intentions of returning.

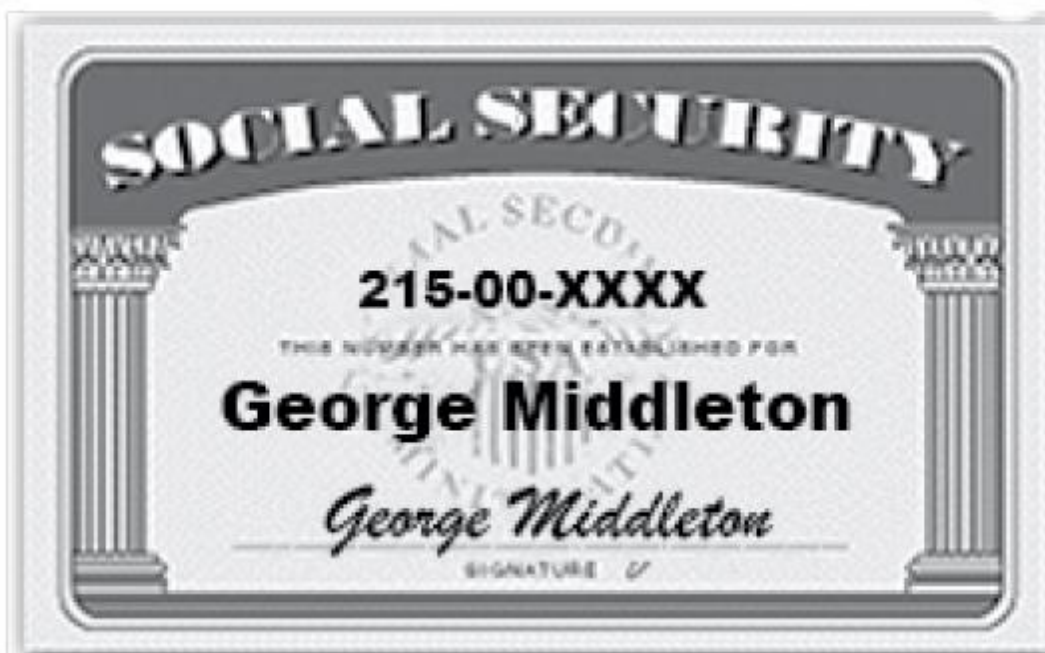
George considers himself a resident of England. They rent an apartment at 368 Meadows Lane, Lancashire, UK W2SC5.

Income: o Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself. o George's visa type: Unlimited o George works at the U.S. Embassy and has a Form W-2 for his salary. o In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4. George earned an equivalent of \$7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England. o Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned \$42,000 that she already converted to U.S. currency. She states that she paid

English income taxes of 3,000 Pounds.
The 2023 average annual exchange rate
was 1 U.S. Dollar (USD) = 0.797 Pounds.

George was not required to file FinCen Form
114 or Form 8938.

George and Charlotte did not itemize in 2022,
and they do not have enough deductions
to itemize in 2023.



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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 GEORGE		M.I.	Last name MIDDLETON		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 CHARLOTTE		M.I.	Last name MIDDLETON		Best contact number YOUR PHONE NUMBER		Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Mailing address 368 MEADOWS LANE			Apt #	City LANCASHIRE		State UK		ZIP code W2SSC5
4. Your Date of Birth 11/15/1972		5. Your job title US GOVT EMPLOYEE		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 06/15/1971		8. Your spouse's job title MANAGER		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?

☐ Never Married
☒ Married
☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
a. If Yes, Did you get married in 2023? ☐ Yes ☒ No
b. Did you live with your spouse during any part of the last six months of 2023? ☒ Yes ☐ 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 ☐ and list on page 3

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)					

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>3</u>
<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 type="checkbox"/>	<input checked="" 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 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]

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 b. To purchase U.S. Savings Bonds c. To split your refund between different accounts
☐ Yes ☒ No ☐ Yes ☒ No ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No
7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">215-00-XXXX</div>		OMB No. 1545-0008 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) <div style="text-align: center;">25-1XXXXXX</div>				1 Wages, tips, other compensation <div style="text-align: right;">\$52,535.00</div>		2 Federal income tax withheld <div style="text-align: right;">\$5,254.00</div>					
c Employer's name, address, and ZIP code U.S. EMBASSY 628 PRINCES WAY LONDON, UK, 3WAC4				3 Social security wages <div style="text-align: right;">\$52,535.00</div>		4 Social security tax withheld <div style="text-align: right;">\$3,257.17</div>					
				5 Medicare wages and tips <div style="text-align: right;">\$52,535.00</div>		6 Medicare tax withheld <div style="text-align: right;">\$761.76</div>					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial GEORGE		Last name MIDDLETON		Suff. 368 MEADOWS LANE LANCASHIRE, UK W2SC5		11 Nonqualified plans		12a See instructions for box 12 <div style="text-align: center;">Code</div>			
						13 <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div>Statutory employee <input type="checkbox"/></div> <div>Retirement plan <input type="checkbox"/></div> <div>Third-party sick pay <input type="checkbox"/></div> </div>		12b <div style="text-align: center;">Code</div>			
						14 Other		12c <div style="text-align: center;">Code</div>			
								12d <div style="text-align: center;">Code</div>			
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

International Scenario 3: Test Questions

7. What is the amount of foreign earned income excluded for George?
 - a. \$0
 - b. \$7,300
 - c. \$52,535
 - d. \$59,835

8. Charlotte does **not** have to report her wages from the Lancashire Bed and Breakfast because:
 - a. Foreign general category income is not taxable
 - b. Form W-2 was not issued to her
 - c. She already paid foreign taxes to England on her wages
 - d. None of the above. She must report her worldwide income

since she is being treated as a resident alien.

9. General category income consists of income earned in a foreign country that an individual does not exclude, or excludes only part of, under the foreign earned income exclusion.
 - a. True
 - b. False
10. Which source of George's income qualifies for the foreign earned income exclusion?
 - a. Wages from U.S. Embassy
 - b. Wages from Lancashire Theater
 - c. Both a and b
 - d. None of the above

11. George does **not** meet the requirements of the bona fide residence test and **cannot** exclude his foreign earned income.
- a. True
 - b. False
12. Which of the following statements is **true**?
- a. Charlotte took the Foreign Tax Credit for the English income taxes paid on her wages from the Lancashire Bed and Breakfast and has to file the Form 1116, Foreign Tax Credit.
 - b. George claimed the Foreign Earned Income Exclusion of \$7,300 from his part time job at the theater.

Therefore, he cannot take the Foreign Tax Credit for the 430

Pounds paid as income taxes to England.

- c. George can claim both the Foreign Tax Credit for the 430 Pounds income taxes paid to England and exclude the \$7,300 foreign earned income from his part time job at the theater.
 - d. Both a and b
13. George **cannot** include the amount of foreign tax paid to England as withheld Federal income taxes.
- a. True
 - b. False
14. Which of the following statements is **true**?
- a. The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.

- b. The foreign earned income exclusion is voluntary.
 - c. Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
 - d. All of the above
15. What is the amount of foreign taxes paid on Charlotte's wages, converted to U.S. dollars? (Round to the nearest dollar).
- a. \$0
 - b. \$3,000
 - c. \$3,764
 - d. \$5,254

International Course Retest Questions

Directions

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

International Scenario 1: Daniel and Ruth Kangaroo

Interview Notes

- Daniel and Ruth currently live in Australia.
- They moved there on August 10, 2020 and rent a 2-bedroom apartment. Daniel was transferred there for an indefinite period of time. Daniel and Ruth intend to eventually return to the United States.

- Daniel is employed by a U.S.-based Fortune 500 company and Ruth teaches Mandarin as a second language.
- Daniel and Ruth returned to the U.S. for 14 days for a wedding in June of 2023. They also took a 10-day vacation to New Zealand in December of 2023.
- Neither Daniel nor Ruth work for the U.S. government.
- Daniel and Ruth have a house in the U.S. It is vacant while they are overseas. Their mother house sits while they are living abroad.
- Daniel and Ruth are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Retest Questions

1. When calculating the 330 full days in a foreign country for the physical presence test, how is the 10-day vacation treated?
 - a. None of days are counted as days spent in a foreign country
 - b. Only 5 of the 10 days count as spent in the foreign country
 - c. Only the first and last days of their trip count as days spent in the foreign country
 - d. All of the days are counted as days spent in the foreign country
2. Which test qualifies Daniel and Ruth for claiming the foreign earned income exclusion?
 - a. Physical presence test

- b. Bona fide resident test
- c. Both a and b
- d. Neither a nor b

International Scenario 2: Jacques and Dana Plougeur

Interview Notes

- Jacques and Dana Plougeur are married and live in Marseille, France.
- Dana is a U.S. citizen and has a valid Social Security number. Jacques is a citizen of France and has an ITIN for U.S. tax filing purposes
- In 2017, Jacques and Dana chose to treat Jacques as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Jacques and Dana have a daughter, Chloe, who was born on August 5, 2020. Chloe is a U.S. citizen and has a

valid Social Security number issued by the due date of the return, including extensions.

- Jacques's brother, Henri, moved in with them in 2021. Henri is a citizen of France and has no income.
- Dana is employed by a Fortune 500 company and earned \$25,570.
- Jacques works as a fisherman and earned the equivalent of \$18,350 in U.S. Dollars.
- Jacques and Dana provide all financial support for Chloe and Henri.

International Scenario 2: Retest Questions

3. Neither spouse wishes to revoke their election to treat Jacques as a resident alien. What are Dana's filing status options this year?

- a. She must file Married Filing Separately
 - b. She must file Married Filing Jointly
 - c. She can file as Single
 - d. She can choose to file Married Filing Jointly or Married Filing Separately
4. Jacques **cannot** revoke the election to be treated as a resident alien at anytime.
- a. True
 - b. False
5. Jacques and Dana **can** claim the Other Dependents Credit for Henri.
- a. True
 - b. False

6. On a Married Filing Jointly return, Jacques and Dana are able to claim which of the following credits for Chloe?
- a. Other Dependents Credit
 - b. Child Tax Credit
 - c. Earned Income Tax Credit
 - d. None of the above

International Scenario 3: Retest Questions

Directions

Refer to the interview notes and scenario information for George and Charlotte Middleton.

Interview Notes

- George is a U.S. citizen married to Charlotte who is a British citizen. Charlotte has elected to be treated as a resident alien. They have both lived

in England since June 6, 2017. They do not maintain an address in the U.S. and have no intentions of returning.

- George considers himself a resident of England. They rent an apartment at 368 Meadow Lane, Lancashire, UK W2SC5.
- Income:
 - Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
 - George's visa type: Unlimited o George works at the U.S. Embassy and has a Form W-2 for his salary.
 - In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4.

George earned an equivalent of \$7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England.

- Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned \$42,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,000 Pounds. The 2023 average annual exchange rate was 1 U.S. Dollar (USD) = 0.797 Pounds.
- George was not required to file FinCen Form 114 or Form 8938.
- George and Charlotte did not itemize in 2022, and they do not have enough deductions to itemize in 2023.

7. The amount of George's Foreign Earned Income Exclusion is \$7,300.
- a. True
 - b. False
8. Charlotte is required to report the \$42,000 in wages from the Lancashire Bed and Breakfast.
- a. True
 - b. False
9. Which source of George and Charlotte's income is **not** classified as general category income for the Foreign Tax Credit?
- a. Wages from the Lancashire Theater
 - b. Wages from Lancashire Bed and Breakfast
 - c. Wages from the U.S. Embassy
 - d. None of the above

10. George is **not** able to exclude his wages from the U.S. Embassy for the Foreign Earned Income Exclusion because he is a civilian employee of the U.S. government.
- a. True
 - b. False
11. What eligibility requirements must George meet in order to be able to exclude his foreign earned income?
- a. He must meet the bona fide residence test or physical presence test.
 - b. He must have income that qualifies as foreign earned income.
 - c. His tax home must be in a foreign country.
 - d. All of the above

12. Charlotte is **not** required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages to England.
- a. True
 - b. False
13. What is the amount of Federal income tax withheld on their Form 1040?
- a. \$430.00
 - b. \$3,257.17
 - c. \$3,722.00
 - d. \$5,254.00
14. If George qualifies to exclude his foreign earned income, he must file a Form 2555, Foreign Earned Income, with his tax return.
- a. True
 - b. False

15. To convert a sum of money into U.S. dollars, divide the amount of foreign currency by the exchange rate for the foreign currency to one U.S. dollar.
- a. True
 - b. False

Federal Tax Law Update Test for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and **use the Important Changes lesson in [Publication 4491](#), VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios.** All questions are based on calendar year 2023 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned \$12,000 in wages and has fully taxable pension income of \$4,800. The couple also received Social Security benefits of \$46,000. They received no other income in 2023.

- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Test Questions

1. What is Herb and Alice's standard deduction?
 - a. \$27,700
 - b. \$29,200
 - c. \$29,550
 - d. \$30,700

2. When does Alice need to take her first Required Minimum Distribution (RMD)?
 - a. Alice is late. She was required to take her first RMD by April 1 of the year after the year she turned 70 ½.
 - b. By April 1, 2023.
 - c. By April 1, 2024.
 - d. By April 1, 2025.
3. Herb and Alice qualify for the earned income credit (EIC).
 - a. True, because Stuart is their qualifying child.
 - b. True, because they have earned income and adjusted gross income under the EIC threshold for a married couple without a qualifying child.

- c. False, because they are over the age limit for taxpayers who do not have a qualifying child.
- d. False, because their income is too high.

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She turned 50 in 2023.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2023.
- Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the

following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:

- \$300 on a home energy audit
- \$2,500 on new windows o \$6,000 on a new natural gas hot water boiler

Scenario 2: Test Questions

4. Chloe visits your site in February 2024 and says she wants to make the maximum IRA contribution for 2023. How much more can she contribute?
 - a. \$0 because it is after December 31 and too late to make a 2023 contribution

- b. \$0 because she has already contributed the maximum allowed
 - c. \$1,000
 - d. \$1,500
5. What is the maximum amount of qualified expenses for the energy efficient home improvement credit that Chloe can claim for her home improvements?
- a. \$1,200
 - b. \$1,290
 - c. \$2,640
 - d. \$8,500

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther, age 54, and Lexi, age 56, are married and file a joint return.
- Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi contributed \$2,350 to her Health Savings Account (HSA). Luther made contributions totaling \$3,000 to his HSA in 2023.
- Luther's Form 1099-SA shows a distribution from his HSA of \$3,000. They have receipts showing they paid:
 - \$300 for new eyeglasses for Lexi,
 - \$2,200 in copays for doctor visits and tests,
 - \$400 for over the counter medication, and

- \$100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
- In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi decided to take a luxury vacation before his health deteriorated. They used a distribution from Luther's IRA to pay for it. They received a Form 1099-R showing \$15,000 in Box 1, and code 1 in Box 7.
- Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the \$700 sale. She originally paid \$1,000 for the bag.
- Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Test Questions

6. Lexi and Luther want to maximize their HSA deduction. Combined, how much more can they contribute to their individual HSAs before the tax filing deadline?
 - a. \$2,400
 - b. \$3,400
 - c. \$4,400
 - d. \$4,700
7. How much of Luther's Form 1099-SA amount is taxable?
 - a. \$0 because they had qualified medical expenses of \$3,000
 - b. \$100 because PPE is not a qualified expense for 2023
 - c. \$300 because Luther can't use money from his HSA to pay for Lexi's medical expenses

- d. \$400 because over the counter medicine is not a qualified medical expense
8. How much additional tax on early distributions is Luther required to pay?
- a. \$0
 - b. \$1,000
 - c. \$1,500
 - d. \$3,000
9. According to the [Form 1099-K FAQs](#) on IRS.gov, how should Lexi report the form she received?
- a. She should not report the transaction because a personal loss is not deductible.
 - b. On Form 1040, Schedule 1, she should report \$700 on the Other Income line and \$700 on the Other Adjustments line, labeling


both entries as "Form 1099-K
Personal Item Sold at a Loss
\$700"

- c. On Form 1040, Schedule 1, she should report \$700 on the Other Income line and \$1,000 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss"

Scenario 4: Siena King

Directions

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

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

Interview Notes

- Siena is married to Kendall, but they have lived separately since Kendall moved out of the home in April 2023. Siena does not want to file a joint return.
- Siena and Kendall have a 3 year old daughter, Kenna. Kenna lives with Siena and visits Kendall on weekends. Siena received a \$3,000 qualified birth distribution from her IRA on March 31, 2020.
- Siena's mother, Stacy, moved in with Siena in April. She watches Kenna while Siena works. Stacy receives \$12,000 per year from Social Security, and a taxable pension of \$500 per month. Stacy is widowed. Siena calculated that Siena paid more than half of her mother's support for the year.

- Siena is a full-time science teacher at a local public middle school. She spent \$400 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.
- On weekends and during the summer, Siena works part-time as a driver for Delicious Deliveries. She provided a statement from the food delivery service that indicated the number of miles driven and fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
 - 5,700 miles driven while delivering food
 - Insulated box rental: \$300
 - GPS device fee: \$200

- Siena's record keeping application shows she also drove 1,100 miles between deliveries and 560 miles driven between home and the first and last delivery point of the day. She also drove 10,000 miles for personal purposes. Siena does not have a separate car for personal use. She started using her car for business on May 17, 2023.
- Siena also kept receipts for the following out-of-pocket expenses:
 - \$100 on tolls
 - \$50 for parking
 - \$48 for parking tickets
 - \$150 for snacks and lunches Siena consumed while working
- Siena provided the Form 1099-K that she received from Delicious Deliveries.

- Siena contributed \$6,000 to her traditional IRA. She also contributed to her retirement plan at work.
- Siena, Kenna, and Stacy are U.S. citizens, have valid Social Security numbers, and lived in the United States all year.



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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 SIENA	M.I. A	Last name KING	Best contact number YOUR PHONE #	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 1551 CONCORD CIRCLE			Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 06/07/1982	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?

☐ Never Married
☒ Married
☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
a. If Yes, Did you get married in 2023? ☐ Yes ☒ No
b. Did you live with your spouse during any part of the last six months of 2023? ☐ Yes ☒ 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 ☐ and list on page 3

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)					
KENNA KING	03/01/2020	DAUGH	12	Y	Y	S	N	N					
STACY CHAMBERS	08/10/1956	PARENT	8	Y	Y	S	N	N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2023)

Form 13614-C

395

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 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 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 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 type="checkbox"/>	<input checked="" 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 checked="" 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 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 checked="" type="checkbox"/>	<input 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]

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 b. To purchase U.S. Savings Bonds c. To split your refund between different accounts
☐ Yes ☒ No ☐ Yes ☒ No ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No
7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No

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


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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Form W-2

		a Employee's social security number 601-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 20-900XXXX				1 Wages, tips, other compensation 42,000.00		2 Federal income tax withheld 4,200.00					
c Employer's name, address, and ZIP code DILLARD COUNTY SCHOOL DISTRICT 143 ROCK ROAD YOUR CITY, YOUR STATE ZIP				3 Social security wages 45,000.00		4 Social security tax withheld 2,790.00					
				5 Medicare wages and tips 45,000.00		6 Medicare tax withheld 652.50					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. SIENA KING 1551 CONCORD CIRCLE YOUR CITY, YOUR STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 Code E 3,000					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Code					
				14 Other		12c Code					
						12d Code					
f Employee's address and ZIP code											
15 State Employer's state ID number YS 1234567-89		16 State wages, tips, etc. 42,000.00		17 State income tax 1,260.00		18 Local wages, tips, etc. 42,000.00		19 Local income tax 420.00		20 Locality name	

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

2023

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

Form 1099-K

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DELICIOUS DELIVERIES 567 ALVIN AVENUE YOUR CITY, YOUR STATE ZIP		FILER'S TIN 20-400XXXX	OMB No. 1545-2205	Payment Card and Third Party Network Transactions
		PAYEE'S TIN 601-00-XXX	Form 1099-K (Rev. January 2022)	
		1a Gross amount of payment card/third party network transactions \$ 17,200.00	For calendar year 20 23	
		1b Card Not Present transactions \$	2 Merchant category code	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	3 Number of payment transactions 700	4 Federal income tax withheld \$	Copy B For Payee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
PAYEE'S name SIENA KING Street address (including apt. no.) 1551 CONCORD CIRCLE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE ZIP		5a January \$	5b February \$	
		5c March \$	5d April \$	
		5e May \$ 500.00	5f June \$ 3,500.00	
		5g July \$ 3,500.00	5h August \$ 3,700.00	
		5i September \$ 2,000.00	5j October \$ 1,500.00	
		5k November \$ 1,500.00	5l December \$ 1,000.00	
PSE'S name and telephone number		6 State	7 State identification no.	
Account number (see instructions)		----- \$		

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Scenario 4: Test Questions

10. Since Siena refuses to file jointly with Kendall, what is her most advantageous allowable filing status?
 - a. Single
 - b. Qualifying Surviving Spouse
 - c. Married Filing Separately
 - d. Head of Household
11. Siena can claim her mother, Stacy, as a dependent.
 - a. True, because Siena provided over half of Stacy's support.
 - b. True, because Stacy lived with Siena for more than half the year.
 - c. False, because Stacy did not live with Siena as a member of her household all year.

- d. False, because Stacy's gross income is over the threshold amount for 2023.
12. How many miles can Siena claim for the business mileage expense?
- a. 1,100
 - b. 5,700
 - c. 6,800
 - d. 7,360
13. For 2023, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
- a. \$250
 - b. \$300
 - c. \$350
 - d. \$400

14. What is the amount of Siena's retirement savings contributions credit? \$_____
15. Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment:
- a. Before April 1, 2023
 - b. Before Kenna's third birthday
 - c. Before January 1, 2024
 - d. Before January 1, 2026

Federal Tax Law Update

Retest for Circular 230

Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use the

Important Changes lesson in Publication 4491, VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios. All questions are based on calendar year 2023 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned \$12,000 in wages and has fully taxable pension income of

\$4,800. The couple also received Social Security benefits of \$46,000. They received no other income in 2023.

- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a fulltime student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Retest Questions

1. Herb and Alice's standard deduction is \$27,700.
 - a. True
 - b. False
2. When does Alice need to take her first Required Minimum Distribution (RMD)?

- a. By April 1 of the year after the year she turned 70 ½.
 - b. By April 1 of the year she turns 72.
 - c. By April 1 of the year after the year she turns 72.
 - d. By April 1 of the year after the year she turns 73.
- 3. Stuart is Herb and Alice's qualifying child for claiming the earned income credit (EIC) in 2023
 - a. True
 - b. False

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She turned 50 in 2023.

- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2023.
- Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:
 - \$300 on a home energy audit
 - \$2,500 on new windows
 - \$6,000 on a new natural gas hot water boiler

Scenario 2: Retest Questions

4. The maximum IRA contribution Chloe can make for 2023 is \$7,000.
 - a. True
 - b. False
5. Chloe can claim \$1,200 as qualified expenses for the energy efficient home improvement credit.
 - a. True
 - b. False

Scenario 3: Luther and Lexi Lincoln

Interview Notes

- Luther, age 54, and Lexi, age 56, are married and file a joint return.
- Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi contributed

\$2,350 to her Health Savings Account (HSA). Luther made contributions totaling \$3,000 to his HSA in 2023.

- Luther's Form 1099-SA shows a distribution from his HSA of \$3,000. They have receipts showing they paid:
 - \$300 for new eyeglasses for Lexi,
 - \$2,200 in copays for doctor visits and tests,
 - \$400 for over the counter medication, and
 - \$100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
- In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi decided to take a luxury vacation before his health deteriorated. They used a

distribution from Luther's IRA to pay for it. They received a Form 1099-R showing \$15,000 in Box 1, and code 1 in Box 7.

- Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the \$700 sale. She originally paid \$1,000 for the bag.
- Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Retest Questions

1. To maximize their HSA deduction, Lexi and Luther can make additional contributions of \$3,400 total into their HSA accounts.
 - a. True
 - b. False
2. Of Luther's Form 1099-SA amount, \$100 is taxable because PPE is not a qualified expense for 2023.

- a. True
 - b. False
3. Luther qualifies for an exception to the additional tax on early distributions.
- a. True
 - b. False
4. According to the [Form 1099-K FAQs](#) on IRS.gov, on Form 1040, Schedule 1, Lexi should report \$700 on the Other Income line and \$700 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss \$700".
- a. True
 - b. False

Scenario 4: Siena King

Directions

Refer to the scenario information for Siena King beginning on page 149.

Scenario 4: Retest Questions

10. Since Siena refuses to file jointly with Kendall, her most advantageous allowable filing status is head of household.
 - a. True
 - b. False
11. Because she paid over half of her mother's support, Siena can claim her as a dependent.
 - a. True
 - b. False
12. Siena's business mileage expense is \$3,368.

- a. True
 - b. False
13. For 2023, how much is Siena's educator expense deduction?
\$_____
14. What is the amount of Siena's retirement savings contributions credit?
- a. \$0
 - b. \$200
 - c. \$400
 - d. \$1,000
15. Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment before January 1, 2026.
- a. True
 - b. False

2023 VITA/TCE Foreign Student Test for Volunteers

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

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

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

Go to www.irs.gov/Form8843 for the latest information.
For the year January 1—December 31, 2022, or other tax year
beginning , 2022, and ending , 20 .

OMB No. 1545-0074

2022

Attachment
Sequence No. **102**

Your first name and initial		Last name	Your U.S. taxpayer identification number, if any
Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence		Address in the United States

Part I General Information

- 1a** Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____
- b** Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2** Of what country or countries were you a citizen during the tax year? _____
- 3a** What country or countries issued you a passport? _____
- b** Enter your passport number(s): _____
- 4a** Enter the actual number of days you were present in the United States during:
2022 _____ 2021 _____ 2020 _____
- b** Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: _____
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: _____
- 7** Enter the type of U.S. visa (J or Q) you held during: 2016 _____ 2017 _____
2018 _____ 2019 _____ 2020 _____ 2021 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8** Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior
calendar years (2016 through 2021)? ☐ **Yes** ☐ **No**
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless
you meet the *Exception* explained in the instructions.

Part III Students

- 9** Enter the name, address, and telephone number of the academic institution you attended during 2022: _____
- 10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated
in during 2022: _____
- 11** Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016 _____ 2017 _____
2018 _____ 2019 _____ 2020 _____ 2021 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12** Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar
years? ☐ **Yes** ☐ **No**
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to
establish that you do not intend to reside permanently in the United States.
- 13** During 2022, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status
in the United States or have an application pending to change your status to that of a lawful permanent
resident of the United States? ☐ **Yes** ☐ **No**
- 14** If you checked the "Yes" box on line 13, explain: _____

Part IV Professional Athletes

- 15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates of competition: _____
- 16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): _____

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

Part V Individuals With a Medical Condition or Medical Problem

- 17a Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. _____
- b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: _____
- c Enter the date you actually left the United States: _____

18 Physician’s Statement:

I certify that _____
Name of taxpayer

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

Name of physician or other medical official

Physician’s or other medical official’s address and telephone number

Physician’s or other medical official’s signature

Date

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

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

Your signature

Date

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2023		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED		<input type="checkbox"/> AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code	4a Exemption code			13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
5 Withholding allowance							
6 Net income							
7a Federal tax withheld				13k Recipient's account number			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>			
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15 Check if pro-rata basis reporting <input type="checkbox"/>			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
12a Withholding agent's EIN				12b Ch. 3 status code	15d Intermediary or flow-through entity's name		
12c Ch. 4 status code				15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code		12g Foreign tax identification number, if any		15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13c Address (number and street)							
13d City or town, state or province, country, ZIP or foreign postal code							

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____

See separate instructions.

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

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

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

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

Filing Status Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
---	---

Digital Assets	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No
-----------------------	--

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

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

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. 7B

Name shown on Form 1040-NR

	Your identifying number
--	-------------------------

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1	Dividends and dividend equivalents:					
a	Dividends paid by U.S. corporations	1a				
b	Dividends paid by foreign corporations	1b				
c	Dividend equivalent payments received with respect to section 871(m) transactions	1c				
2	Interest:					
a	Mortgage	2a				
b	Paid by foreign corporations	2b				
c	Other	2c				
3	Industrial royalties (patents, trademarks, etc.)	3				
4	Motion picture or TV copyright royalties	4				
5	Other royalties (copyrights, recording, publishing, etc.)	5				
6	Real property income and natural resources royalties	6				
7	Pensions and annuities	7				
8	Social security benefits	8				
9	Capital gain from line 18 below	9				
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
a	Winnings					
b	Losses	10c				
11	Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11				
12	Other (specify):	12				
13	Add lines 1a through 12 in columns (a) through (d)	13				
14	Multiply line 13 by rate of tax at top of each column	14				
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a					15

Capital Gains and Losses From Sales or Exchanges of Property

Capital Gains and Losses From Sales or Exchanges of Property								
<p>Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).</p> <p>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.</p>	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
	17	Add columns (f) and (g) of line 16					17	()
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-						18

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

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2023

Name shown on Form 1040-NR

Your identifying number

- A

Of what country or countries were you a citizen or national during the tax year?
- B

In what country did you claim residence for tax purposes during the tax year?
- C

Have you ever applied to be a green card holder (lawful permanent resident) of the United States?

☐ Yes

☐ No
- D

Were you ever:

1.

A U.S. citizen?

☐ Yes

☐ No

2.

A green card holder (lawful permanent resident) of the United States?

☐ Yes

☐ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E

If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.
- F

Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?

☐ Yes

☐ No

If you answered "Yes," indicate the date and nature of the change:

G

List all dates you entered and left the United States during 2023. See instructions.

Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

☐ Canada

☐ Mexico

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

- H

Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2021, 2022, and 2023.
- I

Did you file a U.S. income tax return for any prior year?

☐ Yes

☐ No

If "Yes," give the latest year and form number you filed:
- J

Are you filing a return for a trust?

☐ Yes

☐ No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?

☐ Yes

☐ No
- K

Did you receive total compensation of \$250,000 or more during the tax year?

☐ Yes

☐ No

If "Yes," did you use an alternative method to determine the source of this compensation?

☐ Yes

☐ No
- L

Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1.

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

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

- (e) Total.

Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1.
2.

Were you subject to tax in a foreign country on any of the income shown in 1(d) above?

☐ Yes

☐ No
3.

Are you claiming treaty benefits pursuant to a Competent Authority determination?

☐ Yes

☐ No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M

Check the applicable box if:

1.

This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

☐

2.

You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

☐

Department of the Treasury
Internal Revenue Service

Attach to Form 1040-NR.

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **7A**

Name shown on Form 1040-NR

<p>Your identifying number</p>	<p>_____</p>
---------------------------------------	--------------

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

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

Cat. No. 72749E

Schedule A (Form 1040-NR) 2023

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
---	-----------------------------

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

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

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
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Part I Tax	
1 Alternative minimum tax. Attach Form 6251	1
2 Excess advance premium tax credit repayment. Attach Form 8962	2
3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . .	3
Part II Other Taxes	
4 Self-employment tax. Attach Schedule SE	4
5 Social security and Medicare tax on unreported tip income. Attach Form 4137	5
6 Uncollected social security and Medicare tax on wages. Attach Form 8919	6
7 Total additional social security and Medicare tax. Add lines 5 and 6	7
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8
9 Household employment taxes. Attach Schedule H	9
10 Repayment of first-time homebuyer credit. Attach Form 5405 if required	10
11 Additional Medicare Tax. Attach Form 8959	11
12 Net investment income tax. Attach Form 8960	12
13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13
14 Interest on tax due on installment income from the sale of certain residential lots and timeshares	14
15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15
16 Recapture of low-income housing credit. Attach Form 8611	16

(continued on page 2)

Part II

Other Taxes (continued)

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

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