

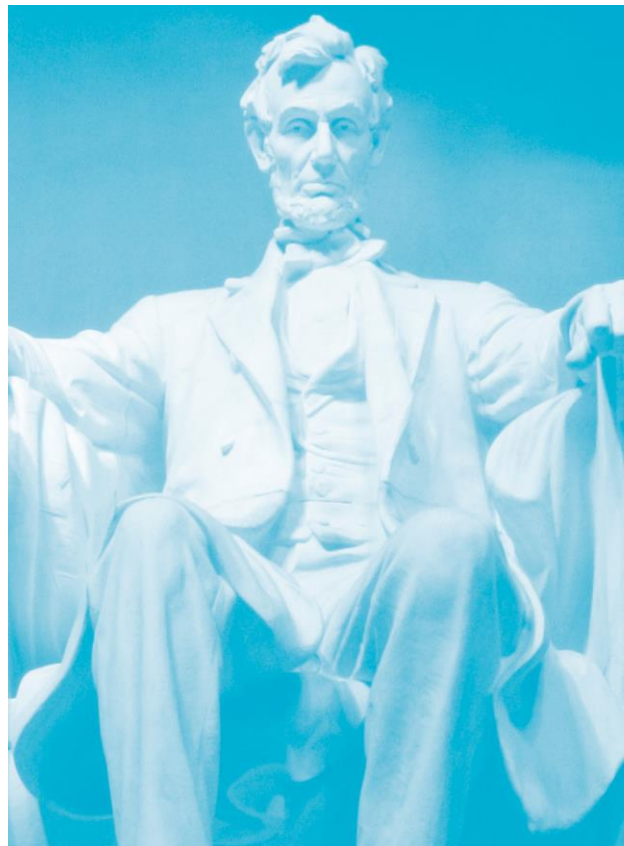
# 6744

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

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

## 2024 Returns

Volume 2 of 6



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# **Volunteer Standards of Conduct Retest Questions**

## **Directions**

Using your resource materials, answer the following questions:

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

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

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

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

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

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

a. Yes

b. No

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

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



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

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

# Volunteer Standards of Conduct Agreement

Form <b>13615</b> (October 2024)	Department of the Treasury - Internal Revenue Service
<b>Volunteer Standards of Conduct Agreement – VITA/TCE Programs</b>	
<p>The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing <b>free</b> tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.</p> <p><b>Use of Form 13615:</b> This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.</p> <p><b>Standards of Conduct:</b> As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:</p>	
<p><b>VSC #1</b> - Follow all Quality Site Requirements (QSR).</p> <p><b>VSC #2</b> - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.</p> <p><b>VSC #3</b> - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.</p>	<p><b>VSC #4</b> - Do not knowingly prepare false returns.</p> <p><b>VSC #5</b> - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.</p> <p><b>VSC #6</b> - Treat all taxpayers in a professional, courteous, and respectful manner.</p>
<p>Failure to comply with these standards could result in, but is not limited to, the following:</p> <ul style="list-style-type: none"><li>• Removal from all VITA/TCE programs</li><li>• Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely</li><li>• Deactivation of your sponsoring partner's site VITA/TCE electronic filing identification number (EFIN)</li><li>• Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site</li><li>• Termination of your sponsoring organization's partnership with the IRS</li><li>• Termination of grant funds from the IRS to your sponsoring partner and</li><li>• Referral of your conduct for potential TIGTA and criminal investigations</li></ul>	
<p><b>Taxpayer Impact:</b> Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer.</p> <p><b>Volunteer Protection:</b> The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.</p> <p>For additional information on the volunteer standards of conduct, please refer to <a href="#">Publication 4961</a>, VITA/TCE - Volunteer Standards of Conduct - Ethics Training.</p>	
<p><b>Privacy Act Notice</b> – 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.</p> <p>Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.</p> <p><b>IRC 7216(a)</b> - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the cost of prosecution.</p>	
Catalog Number 38847H	www.irs.gov
Form <b>13615</b> (Rev. 10-2024)	



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

Full name (please print) Volunteer position(s) ☐ IRS Employee

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

Email address Daytime telephone Sponsoring partner name/site name

Number of years volunteered (including this year) Signature (electronic) OR Signature (type/print) Date

Volunteer Certification Levels (Add the letter "P" for all passing test scores)									
Volunteer Standards of Conduct (Required for ALL)	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico		Foreign Students
							1	2	
									SPEC OPI

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

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

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

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

Approving Official's name and title (printed) (coordinator, sponsoring partner, instructor or IRS contact) Signature (electronic) OR Signature (type/print) Date

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

Parent/Guardian name (printed) Signature (electronic) OR Signature (type/print) Date

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

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

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN) P - _____	CTEC ID number (if applicable) A - _____
Address (VITA/TCE Site or teaching location)	Site Identification Number (SIDN) S - _____	

Professional Status (check only one box)

☐ Enrolled Agent (EA)

☐ Attorney

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

☐ Certified Public Accountant (CPA)

☐ Certified Financial Planner (CFP)

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

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

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

Approving Official's (printed) name and title (coordinator, sponsoring partner, instructor) Signature (electronic) OR Signature (type/print) Date

# **Intake / Interview and Quality Review Test Questions**

## **Directions**

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

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

2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
  - a. Verify each of the taxpayer's responses on Form 13614-C.
  - b. For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
  - c. Determine the certification level required to complete the return.
  - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
  - a. True
  - b. False

4. A date must be entered on Form 13614-C, Page 1, to determine the appropriate filing status for taxpayers who are:
  - a. Divorced
  - b. Legally separated
  - c. Widowed
  - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
  - a. True
  - b. False
6. VITA/TCE sites are required to conduct quality reviews:
  - a. For all returns prepared by volunteers who have less than

two years of experience  
preparing returns.

- b. For every return prepared at the site.
  - c. Only when there is a quality reviewer available.
  - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.
7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
- a. True
  - b. False



8. When does the taxpayer sign the tax return?
- a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
  - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
  - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
  - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.

9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
- a. Yes, if it is a returning taxpayer.
  - b. Yes, with approval of the site coordinator.
  - c. No, self-review is never an acceptable quality review method.
  - d. No, unless you are certified at the Advanced level.
10. Which of the following is true?
- c. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return

required an Advanced certification to prepare.

- d. Quality review is conducted after the taxpayer signs the tax return.
- e. Quality review is an effective tool for preparing an accurate tax return.
- f. Taxpayers do not need to be involved in the quality review process.

## **Intake / Interview and Quality Review Retest Questions**

### **Directions**

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

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?

- a. Form 13614-C, Intake/Interview and Quality Review Sheet.
  - b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
  - c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
  - d. Either a or b.
2. The certified volunteer preparer must verify the return is within their certification level as part of the Intake/Interview process.
- a. True
  - b. False
3. The taxpayer checked the Tips box on Page 2 of Form 13614-C. The tips are reported on Form W-2.

What certification level is needed to prepare the tax return?

- a. Basic
  - b. Advanced
  - c. Military
  - d. International
4. The taxpayer marked the "Widowed" box on Form 13614-C, Page 1, but left the "Year of spouse's death" field blank. The "year of spouse's death" is needed.
- a. True
  - b. False
5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
- a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements

- b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
  - c. Publication 4012, VITA/TCE Volunteer Resource Guide
  - d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
- a. True
  - b. False
7. What information must a volunteer review to prevent the possibility of identity theft?
- a. Form W-2
  - b. Photo identification
  - c. Last year's tax return

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

- b. Using Google as a main reference for tax law determinations.
- c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
- d. Comparing source documents provided by the taxpayer.



# Site Coordinator Test Questions

## Directions

Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.
  - a. True
  - b. False
2. Which IRS publication includes the roles and responsibilities of the site coordinator?
  - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements

- b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
  - c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
  - d. Publication 4012, VITA/TCE Volunteer Resource Guide
3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, the sponsoring partner's approving official must confirm volunteer's identity, name and address using government-issued photo identification and the required certification level of the volunteer.
2. True
3. False

4. If partner-owned computers or IRS-loaned computers or printers are lost or stolen, the partner is required to notify the local SPEC territory office \_\_\_\_\_.
  - a. Before May 15
  - b. Within 30 days or as soon as possible
  - c. Immediately or by the next business day
  - d. Before the end of the calendar year
5. According to QSR #4 Reference Materials, all sites are required to have the following available for use at VITA/TCE sites in paper or electronic format:
  - Publication 17, Your Federal Income Tax (For Individuals)
  - Publication 4012, VITA/TCE Volunteer Resource Guide

- Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
  - Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).
    - a. True
    - b. False
6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:
- a. Self-Review and Peer-to-Peer Review
  - b. Peer-to-Peer Review and Designated Review
  - c. Designated Review and Self-Review

- d. Taxpayer Review and Designated Review
- 
- 7. All questions and answers on pages 1 through 3 of the Form 13614-C, Intake/Interview and Quality Review Sheet must be confirmed with the taxpayer and notated.
    - a. True
    - b. False
  - 8. It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.
    - a. True
    - b. False

9. Which of the following is not a qualifying certification to earn Continuing Education Credits?
- a. Military
  - b. Advanced
  - c. Federal Tax Law Update Test for Circular 230 Professionals
  - d. International
10. Prior to opening every year, each site must have Form 15272, VITA/TCE Security Plan, approved, signed, and maintained at \_\_\_\_\_.
- a. The territory office
  - b. The VITA/TCE site
  - c. The partner office
  - d. SPEC headquarter's office

11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?
  - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
  - b. Publication 4012, VITA/TCE Volunteer Resource Guide
  - c. Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training
  - d. Publication 5450, VITA/TCE Site Operations
12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.
  - a. True
  - b. False

13. When conducting taxpayer interviews in close proximity, it is important to limit unauthorized access to taxpayer information and ensure privacy (for example, positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information).
- a. True
  - b. False
14. Once a volunteer is added to the Volunteer Registry, how long are they removed from volunteering in VITA/TCE program?
- a. For a month
  - b. Indefinitely
  - c. For a filing season
  - d. For a year



15. A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physical or electronic, without taxpayer permission.
- a. True
  - b. False

## **Site Coordinator Certification Retest Questions**

### **Directions**

Review the Site Coordinator training and answer the following questions.

1. Coordinators and alternate coordinators are required to pass with a score of 80% or higher:
  - a. Volunteer Standards of Conduct Test
  - b. Site Coordinator Test

- c. Both a and b
  - d. None of the above
- 2. Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the primary IRS resource for coordinator roles and responsibilities.
  - a. True
  - b. False
- 3. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs is not valid until the sponsoring partner’s approving official signs and dates the form after confirming the volunteer’s\_\_\_\_\_
  - a. Identity, name and address using government issued photo identification
  - b. Certification levels on Form 13615, Volunteer Standards of

## Conduct Agreement -VITA/TCE Programs

- c. Both a and b
  - d. None of the above
- 4. Partner-owned computers or IRS-loaned computers and printers that are lost or stolen, must be reported to the local SPEC territory office before May 15.
  - a. True
  - b. False
- 5. According to QSR #4 Reference Materials, VITA/TCE Volunteer Tax Alerts and Quality Site Requirement Alerts are required to be available for use at each site. What other reference materials are required?
  - 1. Pub 4012, VITA/TCE Volunteer Resource Guide and Pub 17, Your

## Federal Income Tax (For Individuals)

2. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 5166, VITA/TCE Volunteer Quality Site Requirements
3. Pub 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
4. Both a and c
6. The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer-to-Peer Review, and Self-Review.
  - a. True
  - b. False

7. All questions on pages 1 through 3 of Form 13614-C, Intake/Interview and Quality Review Sheet must be:
  - a. Confirmed with the taxpayer
  - b. Verified for certification level
  - c. Addressed and notated on Form 13614-C
  - d. All of the above
8. The use of IRS-loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation program. IRS-loaned equipment may not be used for commercial purposes, games, or other personal use.
  - a. True
  - b. False

9. The Federal Tax Law Update Test for Circular 230 Professionals Test is a qualifying certification for receiving Continuing Education Credits.
- a. True
  - b. False
10. Form 15272, VITA/TCE Security Plan, must be approved annually by the local SPEC territory office and maintained at the VITA/TCE site.
- a. True
  - b. False
11. Publication 5450, VITA/TCE Site Operations, covers requirements for alternative filing methods including virtual or not in-person tax preparation processes.
- a. True
  - b. False

12. IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:
  - a. Public access Wi-Fi or wireless connection
  - b. Encrypted and password protected Wi-Fi or wireless connection
  - c. Unsecured wired internet connection
  - d. Volunteer's unsecured wireless Hotspot connection
13. Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity, \_\_\_\_\_ should not be discussed in a manner that could be overheard by someone else.

- a. SSNs
  - b. Addresses
  - c. Bank account numbers
  - d. All of the above
- 30
14. Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, may be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.
- a. True
  - b. False
15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?
- a. Loss of computer containing personally identifiable information (PII)



- b. Loss of computer bag containing tax returns
- c. Loss of taxpayer information
- d. All of the above

## **Basic Course Scenarios and Test Questions**

### **Directions**

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

### **Basic Scenario 1: Bradley Cushion**

#### **Interview Notes**

- Bradley is 39 years old and has never been married.

- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.
- Bradley and Chris are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

## **Basic Scenario 1:**

### **Test Questions**

1. What is the most advantageous filing status allowable that Bradley can claim on his tax return for 2024?
  - a. Single
  - b. Head of Household
  - c. Qualifying Surviving Spouse (QSS)

- d. Married Filing Jointly
- 2. Bradley can claim a higher standard deduction because he is blind.
  - a. True
  - b. False

## **Basic Scenario 2: David and Ellen Farmer**

### **Interview Notes**

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.

- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

## **Basic Scenario 2:**

### **Test Questions**

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

## **Basic Scenario 3:**

### **Felix and Gabriela Garcia**

#### **Interview Notes**

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan are all U.S. citizens with valid Social Security numbers and lived in the S. the entire year.

## **Basic Scenario 3:**

### **Test Questions**

5. Which child qualifies the Garcias for the Child Tax Credit (CTC)?
  - a. Helena
  - b. Juan
  - c. Helena and Juan
  - d. Neither
6. The Garcias can claim a maximum refundable Additional Child Tax Credit of \$\_\_\_\_\_. (Note: whole number only, do not use special characters.)

## **Basic Scenario 4:**

### **Kevin and Ella Henderson**

#### **Interview Notes**

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

## **Basic Scenario 4:**

### **Test Questions**

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



## **Basic Scenario 5: Kendall Holmes**

### **Interview Notes**

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

## **Basic Scenario 5: Test Questions**

9. Kendall qualifies to claim the Earned Income Tax Credit.
  - a. True
  - b. False

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

# **Basic Scenario 6: Matt Urban**

## **Interview Notes**

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

## **Basic Scenario 6:**

### **Test Questions**

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

# **Basic Scenario 7:**

## **Paul and Lisa Alexander**

### **Directions**

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



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

### **Interview Notes**

- Paul, age 70, and Lisa, age 63, elect to file Married Filing Jointly. Neither taxpayer is blind.
- Paul is retired. He received Social Security benefits and a pension.
- Paul and Lisa's daughter Teresa, age 21, is a full-time college student in her fourth

year of study. Teresa is graduating this year with a degree in accounting and does not have a felony drug conviction. She received a Form 1098-T for 2024. Box 7 was not checked on her Form 1098-T for the previous tax year.

- Teresa spent the summer at home with her parents but lived in an apartment near campus during the school year.
- Teresa received a scholarship that paid the full tuition. Paul and Lisa paid the cost of course-related books in 2024 not covered by scholarship. They paid \$150 for a parking pass, \$6,000 for a meal plan, \$950 for textbooks purchased at the college bookstore, and \$300 for access to an online textbook.
- Paul and Lisa paid more than half the cost of maintaining a home and support for Teresa.

- Paul and Lisa do not have enough deductions to itemize on their federal tax return.
- Paul, Lisa, and Teresa are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Paul and Lisa receive a refund, they would like to deposit it into their checking account. Documents from Community Bank show that the routing number is 111000025. Their checking account number is 11337890.



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

**You will need:**

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

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

Your first name (pronouns, optional) Paul		M.I.	Last name Alexander		Your date of birth 9/15/1954		Your job Retired		
Spouse's first name (pronouns, optional) Lisa		M.I.	Last name Alexander		Spouse's date of birth 3/30/1961		Spouse's job Retail		
Mailing address 410 Broadway Drive				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Check if you or your spouse were in 2024:					Legally blind				
A U.S. citizen		<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
In the U.S. on a visa		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
A full-time student		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Do you own or hold any digital assets		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
If due a refund, would you like your refund					If you have a balance due, would you like to make a payment directly from				
<input checked="" type="checkbox"/> Direct deposit		<input type="checkbox"/> Check by mail			<input checked="" type="checkbox"/> Bank account		<input type="checkbox"/> Direct debit		
<input type="checkbox"/> Split refund between accounts		<input type="checkbox"/> Other			<input type="checkbox"/> Set up installment agreement		<input type="checkbox"/> Mail payment to IRS		
Would you like to receive written communications from the IRS in a language other than English					Would you like information on how to vote and/or how to register to vote		Would you like \$3 to go to the Presidential Election Campaign Fund		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		What language			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
As of December 31, 2024, what was your marital status									
<input type="checkbox"/> <b>Never Married</b>		<input checked="" type="checkbox"/> <b>Married</b>		If married, were you married for all of 2024			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
				Did you live with your spouse during any part of the last six months of 2024			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> <b>Divorced</b>		<input type="checkbox"/> <b>Legally Separated</b>					<input type="checkbox"/> <b>Widowed</b>		
Date of final decree		Date of separate maintenance decree					Year of spouse's death		

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)									<input type="checkbox"/> Yes <input type="checkbox"/> No		
List the names below of everyone who lived with you last year (except your spouse) <b>AND</b> anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Teresa Alexander	5/8/2003	DAUGHTER	12	S	Y	Y	Y	N			

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

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



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

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

<div>5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)</div> <div><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</div> <div><input type="checkbox"/> <b>Asian</b> (provide details below)<div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino<input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese</div>Enter, for example, Pakistani, Hmong, Afghan, etc.</div> <div><input type="checkbox"/> <b>Black or African American</b> (provide details below)<div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian<input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali</div>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</div> <div><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)<div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran<input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div>Enter, for example, Colombian, Honduran, Spaniard, etc.</div> <div><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)<div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian<input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli</div>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</div> <div><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)<div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro<input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div>Enter, for example, Chuukese, Palauan, Tahitian, etc.</div> <div><input type="checkbox"/> <b>White</b> (provide details below)<div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish<input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div>Enter, for example, French, Swedish, Norwegian, etc.</div>	<div>6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)</div> <div><input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</div> <div><input type="checkbox"/> <b>Asian</b> (provide details below)<div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino<input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese</div>Enter, for example, Pakistani, Hmong, Afghan, etc.</div> <div><input type="checkbox"/> <b>Black or African American</b> (provide details below)<div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian<input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali</div>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</div> <div><input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below)<div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran<input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div>Enter, for example, Colombian, Honduran, Spaniard, etc.</div> <div><input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below)<div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian<input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli</div>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</div> <div><input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below)<div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro<input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div>Enter, for example, Chuukese, Palauan, Tahitian, etc.</div> <div><input type="checkbox"/> <b>White</b> (provide details below)<div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish<input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div>Enter, for example, French, Swedish, Norwegian, etc.</div>
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Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 25-7XXXXXX			1 Wages, tips, other compensation \$25,000		2 Federal income tax withheld \$2,500		
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$25,000		4 Social security tax withheld \$1,550		
			5 Medicare wages and tips \$25,000		6 Medicare tax withheld \$363		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Lisa Alexander 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP			Last name		Suff.		
			11 Nonqualified plans		12a DD \$2,500		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
f Employee's address and ZIP code					12d		
15 State Employer's state ID number YS 25-7XXXXXX		16 State wages, tips, etc. \$25,000		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

2024

Department of the Treasury—Internal Revenue Service

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  
  
Livewell Inc.  
322 Palmer Rd.  
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution

\$19,000

2a Taxable amount

\$19,000

2b Taxable amount not determined

Total distribution

OMB No. 1545-0119

2024

Form 1099-R

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

Copy 1 For State, City, or Local Tax Department

PAYER'S TIN

40-100XXXX

RECIPIENT'S TIN

127-00-XXXX

3 Capital gain (included in box 2a)

\$

4 Federal income tax withheld

\$1,900

RECIPIENT'S name

Paul Alexander

Street address (including apt. no.)

410 Broadway Drive

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

YOUR CITY, YOUR STATE, ZIP

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

8 Other

\$

%

9a Your percentage of total distribution

%

9b Total employee contributions

\$

10 Amount allocable to IRR within 5 years

\$

11 1st year of desig. Roth contrib.

12 FATCA filing requirement

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

2024

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.

• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name

PAUL ALEXANDER

Box 2. Beneficiary's Social Security Number

127-00-XXXX

Box 3. Benefits Paid in 2024

\$15,500.00

Box 4. Benefits Repaid to SSA in 2024

Box 5. Net Benefits for 2024 (Box 3 minus Box 4)

\$15,500.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: \$13,404

Medicare Part B premiums deducted from your benefits \$2,096

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

\$0.00

Box 7. Address

410 Broadway Drive  
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

161









## **Baldwin University Meal Plan**

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

---

Received from:

Teresa Alexander  
\$6,000



College Books  
3710 Baldwin Avenue  
Your City, State, ZIP

---

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

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

# Invoice #05684

## Baldwin University

3700 Baldwin Avenue

Date  
August 14, 2024

To  
**Teresa Alexander**  
410 Broadway Drive

Ship To  
Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	\$300	\$300
		Subtotal	\$300
		Sales Tax	
		Shipping & Handling	
		<b>Total</b>	<b>\$300</b>

Thank you for your business!

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## **Basic Scenario 7:**

### **Test Questions**

14. Paul and Lisa's standard deduction amount is \$30,750.
  - a. True
  - b. False
15. Paul and Lisa's total qualified education expenses used to calculate the American Opportunity Credit is:
  - a. \$300
  - b. \$950
  - c. \$1,250
  - d. \$11,250
16. Paul and Lisa Alexander can claim the Credit for Other Dependents.
  - a. True
  - b. False

17. What is the total amount of the Alexander's federal income tax withholding?
- a. \$1,900
  - b. \$2,500
  - c. \$3,760
  - d. \$4,660
18. The taxable amount of Paul's Social Security is \$13,175.00.
- a. True
  - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
  - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
  - c. Qualified dividends are reported on Form 1099-DIV.
  - d. All of the above.

## Basic Scenario 8:

### Amy Yager

#### Directions

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



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

#### Interview Notes

- Amy is single and 48 years old.
- Amy has two children. Wendy, age 20, has a job and earned wages of \$3,700. Kyle, age 27, is totally and permanently disabled and received Social Security benefits of \$5,500. Both children lived with her all year.

- Amy paid all the cost of keeping up the home and more than half the support for her children.
- Amy received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2024 tax year.
- Amy, Wendy, and Kyle are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use New Bank and Trust. Amy provided a voided check.





Form <b>13614-C</b> (October 2024)		Department of the Treasury - Internal Revenue Service <b>Intake/Interview and Quality Review Sheet</b>							OMB Number 1545-1964		
<b>Note:</b> Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
<b>You will need:</b> <ul style="list-style-type: none"><li>• Tax Information such as Forms W-2, 1099, 1098, 1095.</li><li>• Social Security cards or ITIN letters for all persons on your tax return</li><li>• Picture ID (such as valid driver's license) for you and your spouse</li><li>• Complete pages 1-4 of this form.</li><li>• You are responsible for the information on your return. Provide complete and accurate information.</li><li>• If you have questions, ask the IRS-certified volunteer preparer.</li></ul> <b>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></b>											
Your first name (pronouns, optional) Amy		M.I.	Last name Yager		Your date of birth 5/16/1976		Your job Retired				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 320 Main Street			Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP		
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024: A U.S. citizen In the U.S. on a visa A full-time student				<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Legally blind Totally and permanently disabled Issued an identity protection PIN Do you own or hold any digital assets		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
<b>If due a refund</b> , would you like your refund <input checked="" type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other					<b>If you have a balance due</b> , would you like to make a payment directly from <input checked="" type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Set up installment agreement <input type="checkbox"/> Mail payment to IRS						
Would you like to receive written communications from the IRS in a language other than English <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Would you like \$3 to go to the Presidential Election Campaign Fund <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> <b>Never Married</b> <input type="checkbox"/> <b>Married</b> If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> <b>Divorced</b> <input type="checkbox"/> <b>Legally Separated</b> <input type="checkbox"/> <b>Widowed</b> Date of final decree Date of separate maintenance decree Year of spouse's death											
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) <b>AND</b> anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				<b>To be completed by certified volunteer</b> (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Wendy Yager	5/9/2004	DAUGHTER	12	S	Y	Y	N	N			
Kyle Yager	7/31/1997	SON	12	S	Y	Y	N	Y			

Catalog Number 52121E

www.irs.gov

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

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

Received money from any of the following in 2024:	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s                  Number of forms _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported) Number of forms _____	
<input checked="" type="checkbox"/> (B) Disability benefits		
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G                  Number of forms _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Did you itemize last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV    Number of forms _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B                  Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony                  Amount \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (M) Rental income	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)	
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
<input type="checkbox"/> Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC                  Number _____ <input type="checkbox"/> 1099-K                         Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

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



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

1. Would you say you can carry on a conversation in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2. Would you say you read a newspaper in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)			6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)		
<input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)			<input type="checkbox"/> <b>American Indian or Alaska Native</b> (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)		
<input type="checkbox"/> <b>Asian</b> (provide details below) <div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese</div> <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i>			<input type="checkbox"/> <b>Asian</b> (provide details below) <div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese</div> <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i>		
<input type="checkbox"/> <b>Black or African American</b> (provide details below) <div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali</div> <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i>			<input type="checkbox"/> <b>Black or African American</b> (provide details below) <div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali</div> <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i>		
<input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div> <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i>			<input type="checkbox"/> <b>Hispanic or Latino</b> (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div> <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i>		
<input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below) <div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli</div> <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i>			<input type="checkbox"/> <b>Middle Eastern or North African</b> (provide details below) <div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli</div> <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i>		
<input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below) <div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div> <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i>			<input type="checkbox"/> <b>Native Hawaiian or Pacific Islander</b> (provide details below) <div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div> <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i>		
<input type="checkbox"/> <b>White</b> (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish <input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div> <i>Enter, for example, French, Swedish, Norwegian, etc.</i>			<input type="checkbox"/> <b>White</b> (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish <input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div> <i>Enter, for example, French, Swedish, Norwegian, etc.</i>		

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

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Form 1099-R & Voided Check

VOID

CORRECTED

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

Rutherford Corporation  
1800 Spring Street  
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution

\$40,000

2a Taxable amount

\$40,000

2b Taxable amount not determined

Total distribution

PAYER'S TIN

56-7XXXXXX

RECIPIENT'S TIN

131-00-XXXX

3 Capital gain (included in box 2a)

\$

4 Federal income tax withheld

\$2,000

RECIPIENT'S name

Amy Yager

Street address (including apt. no.)

320 Main Street

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

YOUR CITY, YOUR STATE, ZIP

5 Employee contributions/ Designated Roth contributions or insurance premiums

\$

6 Net unrealized appreciation in employer's securities

\$

7 Distribution code(s)

3

IRA/ SEP/ SIMPLE

8 Other

\$

9a Your percentage of total distribution

%

9b Total employee contributions

\$

10 Amount allocable to IRR within 5 years

\$

11 1st year of desig. Roth contrib.

12 FATCA filing requirement

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

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

2024

Form 1099-R

Copy 1 For State, City, or Local Tax Department

Amy Yager

320 Main Street

YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF

\$

DOLLARS

New Bank and Trust

Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

177

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## **Basic Scenario 8:**

### **Test Questions**

20. Amy's disability pension is reported as earned income wages.
- a. True
  - b. False
21. The most advantageous filing status that Amy can claim is?
- a. Single
  - b. Married Filing Separately
  - c. Head of Household
  - d. Qualifying Surviving Spouse (QSS)
22. Which of Amy's children qualifies her to claim the Earned Income Tax Credit?
- a. Wendy
  - b. Kyle

- c. Both Wendy and Kyle
  - d. Neither Wendy nor Kyle
23. Can Amy claim Wendy as a dependent?
- a. Yes, because Wendy meets the qualifying relative test.
  - b. Yes, because Amy provided more than half of Wendy's total support.
  - c. Yes, because Wendy's gross income is less than \$5,050.
  - d. All of the above.
24. Amy anticipates a balance due for next year. What actions should she take to prevent having a balance due?
- a. Submit a revised W-4P to increase her withholding
  - b. Make estimated tax payments
  - c. Do nothing and file her return as usual
  - d. Both a and b