

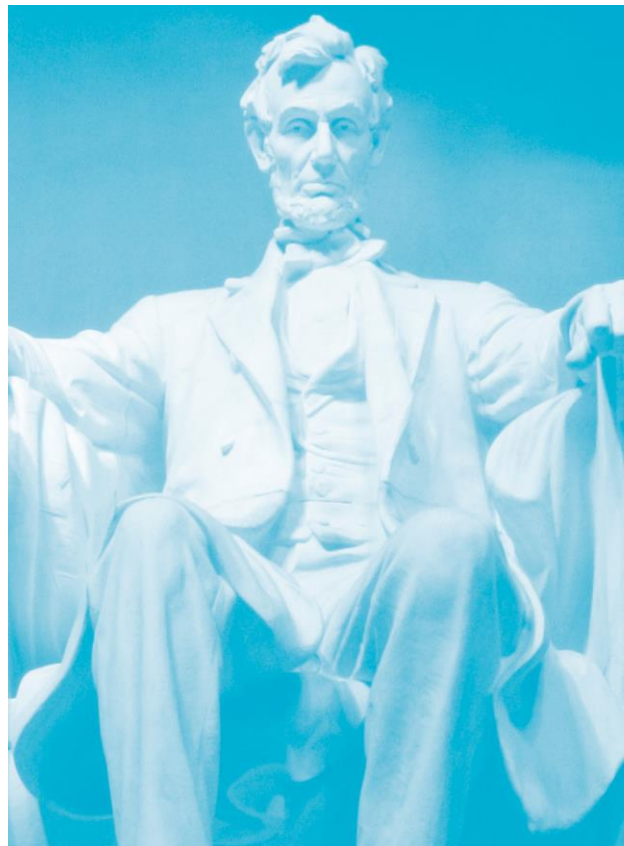
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2024 Returns

Volume 4 of 6



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



Form 6744 (Rev 10-2024) Catalog Number 74180H
Department of the Treasury **Internal Revenue Service** www.irs.gov

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

This page is intentionally left blank

Advanced Scenario 9:

Joe Lopez

Directions

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

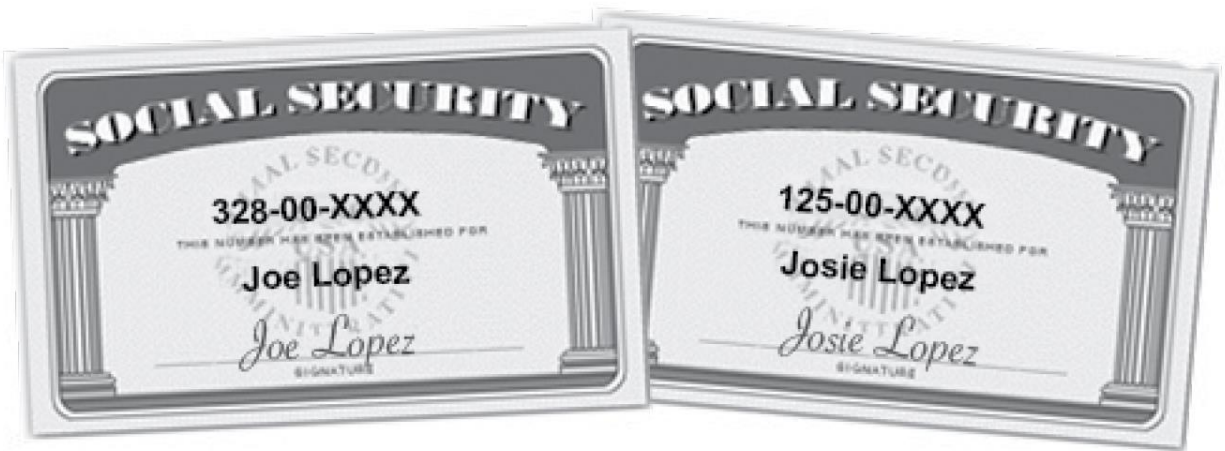


When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Joe is age 41 and was widowed in July, 2023. He has a daughter, Josie, age 9, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie. In order to work, he pays childcare expenses to Southside Daycare.

- Joe purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Joe and Josie are U.S. citizens and lived in the United States all year in 2024.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse• 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											
Your first name (pronouns, optional) JOE		M.I.	Last name LOPEZ		Your date of birth 04/12/1983		Your job JANITOR				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 200 SKY WAY			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			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
A U.S. citizen <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No					Totally and permanently disabled			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
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 <input type="checkbox"/> Direct deposit <input checked="" type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other					If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Set up installment agreement <input checked="" 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 type="checkbox"/> Never Married			<input type="checkbox"/> Married			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"/> Divorced			<input type="checkbox"/> Legally Separated			<input checked="" type="checkbox"/> Widowed			Year of spouse's death 2023		
Date of final decree			Date of separate maintenance decree								
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					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.)
JOSIE LOPEZ	07/24/2015	DAUGHTER	12	S	Y	Y	Y	N			

Catalog Number 52121Ewww.irs.govForm **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

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

How many jobs 1

☐ (B) W-2s Number of forms _____

☐ (B/A) Tips

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

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

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

☐ (B) Disability benefits

Number of forms _____

☐ (B) Social Security or Railroad Retirement Benefits

☐ (B) SSA-1099, RRB-1099

☐ (B) Unemployment benefits

☐ (B) 1099-G Number of forms _____

☐ (B) Refund of state or local income tax

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

☐ Did you itemize last year ☐ Yes ☐ No

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

☐ (B) 1099-INT/DIV Number of forms _____

☐ (A) Sale of stocks, bonds or real estate

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

☐ (A) 1099-B Number of forms _____ (include
brokerage statement) ☐ Capital Loss carryover

☐ (B) Alimony

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

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

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

☐ (M) Rental income

☐ Income from renting personal property such as a vehicle

☐ Farm activity

☐ Farm income (out of scope)

☐ Gambling winnings, including lottery

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

☐ Payments for contract or self-employment work

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

☐ (A) Schedule C
☐ 1099-MISC Number _____
☐ 1099-K Number _____
☐ Other income reported elsewhere
☐ Schedule C expenses

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

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

Paid any of the following expenses in 2024: <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	Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024: <input type="checkbox"/> (B) Student loan interest <input checked="" type="checkbox"/> (B) Child and dependent care <input checked="" 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)	Expenses to report (To be completed by certified volunteer) <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	Notes/Comments
Did any of the following happen during 2024: <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 checked="" 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	Information to report (To be completed by certified volunteer) <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	Notes/Comments

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		

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

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

☐ **Asian** (*provide details below*)

☐ Chinese

☐ Asian Indian

☐ Filipino

☐ Vietnamese

☐ Korean

☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

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

☐ African American

☐ Jamaican

☐ Haitian

☐ Nigerian

☐ Ethiopian

☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

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

☐ Mexican

☐ Puerto Rican

☐ Salvadoran

☐ Cuban

☐ Dominican

☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

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

☐ Lebanese

☐ Iranian

☐ Egyptian

☐ Syrian

☐ Iraqi

☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

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

☐ Native Hawaiian

☐ Samoan

☐ Chamorro

☐ Tongan

☐ Fijian

☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (*provide details below*)

☐ English

☐ German

☐ Irish

☐ Italian

☐ Polish

☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

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

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

☐ **Asian** (*provide details below*)

☐ Chinese

☐ Asian Indian

☐ Filipino

☐ Vietnamese

☐ Korean

☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

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

☐ African American

☐ Jamaican

☐ Haitian

☐ Nigerian

☐ Ethiopian

☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

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

☐ Mexican

☐ Puerto Rican

☐ Salvadoran

☐ Cuban

☐ Dominican

☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

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

☐ Lebanese

☐ Iranian

☐ Egyptian

☐ Syrian

☐ Iraqi

☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

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

☐ Native Hawaiian

☐ Samoan

☐ Chamorro

☐ Tongan

☐ Fijian

☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (*provide details below*)

☐ English

☐ German

☐ Irish

☐ Italian

☐ Polish

☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/System of Records Notices \(SORNs\)](https://www.treasury.gov/sorn). 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.

This page intentionally left blank

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

☐ VOID☐ CORRECTED

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

Form **1099-INT** (Rev. 1-2024)www.irs.gov/Form1099INTDepartment of the Treasury - Internal Revenue Service

Part I Recipient Information

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

Part II Covered Individuals

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

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	\$446	\$602	\$388
22 February	\$446	\$602	\$388
23 March	\$446	\$602	\$388
24 April	\$446	\$602	\$388
25 May	\$446	\$602	\$388
26 June	\$446	\$602	\$388
27 July	\$446	\$602	\$388
28 August	\$446	\$602	\$388
29 September	\$446	\$602	\$388
30 October	\$446	\$602	\$388
31 November	\$446	\$602	\$388
32 December	\$446	\$602	\$388
33 Annual Totals	\$5,352	\$7,224	\$4,656



Southside **Day Care**

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

December 31, 2024

Received from Joe Lopez

\$7,200 for daycare services for Josie

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

Ellen River

EIN: 35-900XXXX

This page intentionally left blank

Advanced Scenario 9:

Test Questions

Directions

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



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

30. What is Joe's most advantageous filing status?
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)

31. Joe adjusted gross income on his Form 1040 is _____.
- a. \$12,912
 - b. \$42,000
 - c. \$42,112
 - d. \$42,140
32. Joe is eligible to claim the Child Tax Credit.
- a. True
 - b. False
33. Joe's retirement savings contributions credit is_____.
- a. \$0
 - b. \$100
 - c. \$150
 - d. \$1,500

34. The total amount of Joe's net premium tax credit on Form 1040 Schedule 3, line 9 is \$696.
- a. True
 - b. False
35. Joe's child and dependent care credit from Form 2441 is _____. (Note: whole number only, do not use special characters.)
- Advanced Course Retest Questions Directions

Advanced Course Retest Questions

Directions

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

This page intentionally left blank

Advanced Scenario 1:

Sharon Smith

Interview Notes

- Sharon's husband, Daniel, moved out of their home in February of 2022. Sharon has had no contact with Daniel since he moved out. Sharon and Daniel are not legally separated.
- Sharon has one child, Lea, age 10. She will claim Lea as a dependent on her 2024 tax return.
- Sharon is 31 years old.
- Sharon earned \$44,500 in wages and received \$50 of interest. Sharon had lottery winnings of \$2,000 reported on Form W-2G.
- Sharon paid all the costs of keeping up her home. She provided over half of the support for Lea.

- They all are U.S. citizens and have valid Social Security numbers. They lived in the U.S. all year.

Advanced Scenario 1:

Retest Questions

1. What is the most beneficial allowable filing status that Sharon is eligible to claim on her 2024 tax return?
 - a. Single
 - b. Married Filing Separately
 - c. Qualifying Surviving Spouse (QSS)
 - d. Head of Household
2. Based on the information provided, Sharon qualifies for the Earned Income Credit.
 - a. True
 - b. False

3. Sharon does **not** need to report her gambling winnings on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Jeff and Jane Spring

Interview Notes

- Jeff and Jane are married and want to file a joint return.
- Jeff is a U.S. citizen and has a valid Social Security number. Jane is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Jeff and Jane have two children, Joan, age 7, and Jim, age 15. Joan and Jim are U.S. citizens and have valid Social Security numbers.
- Jeff earned \$23,000 in wages.

- Jane earned \$21,000 in wages.
- In order to work, the Springs paid \$2,000 to their son, Jim to care for Joan after school.
- Jeff and Jane provided all of the support for their two children.

Advanced Scenario 2: Retest Questions

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

Advanced Scenario 3:

Mary Wood

Interview Notes

- Mary Wood, age 58, is single.
- Mary earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Mary contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Mary's HSA.
- Mary's Form W-2 shows \$1,150 in Box 12 with code W. She has Form 5498-SA showing \$4,150 in Box 2.
- Mary has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:

- \$500 for nine visits to a physical therapist after her knee surgery
- \$1,000 unreimbursed doctor bills
- \$280 prescription medicine o \$1,500 replacement of a crown
- \$300 deep cleaning for teeth
- \$40 over the counter medication
- \$260 gym membership (for her general health and fitness)
- Mary is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3:

Retest Questions

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

Advanced Scenario 4:

Cheryl Brown

Interview Notes

- Cheryl, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2024 was \$48,700 in W-2 wages.
- Cindy, age 24, and her daughter Cary, age 5, have lived with Cindy's mother, Cheryl, since Cindy separated from her spouse in April of 2023. Cindy's only income for 2024 was \$24,000 in wages. Cindy provided over half of her own support. Cary did not provide more than half of her own support.
- Cindy will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security

numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4:

Retest Questions

9. Which of the following statements is true:
 - a. Cindy may **not** claim Cary as a dependent since Cheryl paid all of their housing costs.
 - b. Cheryl may claim Cary as a dependent if Cindy chooses not to claim her.
 - c. Only Cheryl may claim Cary as a dependent since her income is higher than Cindy's income.
 - d. Only Cindy may claim Cary as a dependent since Cary is her daughter.

10. Cindy is eligible to claim Cary for the Earned Income Credit.
- a. True
 - b. False

Advanced Scenario 5: Elizabeth Greene

Interview Notes

- Elizabeth is 54 years old and files as single.
- Her 2024 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$2,000.
- Elizabeth would like to itemize her deductions this year.
- Elizabeth brings documents for the following items:
 - \$9,500 hospital and doctor bills
 - \$600 contributions to Health Savings Account (HSA)

- \$3,600 state withholding (higher than Elizabeth's calculated state sales tax deduction)
- \$300 personal property taxes based on the value of the vehicle
- \$600 friend's personal GoFundMe campaign
- \$350 cash contributions to the Red Cross
- \$200 fair market value of clothing in good used condition donated to the Salvation Army (Elizabeth purchased the clothing for \$900)
- \$7,300 mortgage interest o \$2,300 real estate tax
- \$1,500 homeowners association fees
- \$4,000 gambling losses

Advanced Scenario 5:

Retest Questions

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

Advanced Scenario 6:

David Stone

Interview Notes

- David Stone is 28 years old and single. He provides all of his own support.
- David works at a gas station and earned \$18,500 in wages.
- David took two management courses at a community college to improve his job skills. He was less than a half time student. He wants to know if that qualifies for any tax benefit.
- David took an early distribution from his IRA of \$2,000 for tuition and \$500 for emergency repairs of his air conditioning system. This is the first time he has taken a distribution from his IRA.
- David is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6:

Retest Questions

13. David's modified adjusted gross income (MAGI) must be less than \$90,000 to claim the Lifetime Learning Credit in 2024.
 - a. True
 - b. False
14. David will owe an additional \$50 tax on the \$500 IRA distribution for emergency repairs?
 - a. True
 - b. False

Advanced Scenario 7:

Vincent and Faith Hunter

Interview Notes

- Vincent is a 5th grade teacher at a public school. Vincent and Faith are married and choose to file Married Filing Jointly on their 2024 tax return.
- Vincent worked a total of 1,800 hours in 2024. During the school year, he spent \$844 on unreimbursed classroom expenses.
- Faith retired in 2021 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Vincent settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax

return for tax year 2024. The Hunters determined that they were solvent as of the date of the canceled debt.

- Faith received \$280 from Jury duty.
- Their daughter, Hope, is in her second year of college pursuing a bachelor's degree in Physics at a qualified educational institution. She received a scholarship, and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Hunters provided Form 1098-T and an account statement from the college that included additional expenses. The Hunters paid \$1,500 for books and equipment required for Hope's courses. This information is also included on the college statement of account. The Hunters claimed the American Opportunity Credit last year for the first time.

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

Advanced Scenario 7: Retest Questions

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

17. The total amount of other income reported on the Hunters' Form 1040, Schedule 1 is \$1,130.
- a. True
 - b. False
18. What is the amount Vincent is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?
- a. \$0
 - b. \$250
 - c. \$300
 - d. \$844
19. The Hunters' standard deduction on their Form 1040 for tax year 2024 is \$29,200.
- a. True
 - b. False

20. Which is **not** a qualifying expense for the American opportunity credit?
- a. Tuition
 - b. Required course related books
 - c. Parking pass
 - d. Required course related equipment
21. All of Faith's Social Security benefits are taxable according to the Social Security benefits worksheet.
- a. True
 - b. False
22. The federal income tax withholding reported on the Hunters' Form 1040 is \$4,400
- a. True
 - b. False

Advanced Scenario 8: Stephanie Winter

- Interview Notes
- Stephanie is a paralegal, age 26, and single.
- Stephanie has investment income and a consolidated broker's statement.
- Stephanie is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099NEC and a Form 1099-K. She received additional cash payments of \$570 including tips.
- Stephanie uses the cash method of accounting. She uses business code 492000.
- Stephanie provided a statement from Fast Eats indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:

- \$150 for insulated box rental
- \$50 for vehicle safety inspection (required by Fast Eats)
- \$600 for Fast Eats fees
- Stephanie also kept receipts for the following out-of-pocket expenses:
 - \$80 for tolls while making deliveries
 - \$300 for speeding ticket
 - \$160 for Stephanie's lunches
- Stephanie's record keeping application shows she has driven a total of 3,000 miles during and between deliveries:
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2024 was 12,500 miles. Of that, 9,500 miles were personal and commuting miles. Stephanie will take the standard business mileage rate.

- Stephanie is paying on her student loan from 2019, when she completed her undergraduate degree.
- Stephanie is working towards her Juris Doctorate degree to start a new career as a Lawyer.
- She took a few college courses this year at an accredited college.
- Stephanie took an early distribution of \$5,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses for the current year.
- If Stephanie has a refund, she would like it deposited into her checking account.

Advanced Scenario 8:

Retest Questions

23. Stephanie's net short-term capital gain reported on Schedule D is \$350.
- a. True
 - b. False
24. Stephanie can claim her lunches as a business expense on her Schedule C
- a. True
 - b. False
25. What is the amount Stephanie can take as a student loan interest deduction on her Form 1040, Schedule 1?
- a. \$0
 - b. \$750
 - c. \$2,500
 - d. \$3,750

26. The total standard mileage deduction for Stephanie's business on Schedule C is \$2,010.
- a. True
 - b. False
27. Which credit is Stephanie eligible for?
- a. American Opportunity Credit
 - b. Earned Income Credit
 - c. Lifetime Learning Credit
 - d. Premium Tax Credit
28. Stephanie will have to pay \$240 additional tax because she received the early distribution from her IRA.
- a. True
 - b. False

29. How can Stephanie prevent having a balance due next year?
- a. She can increase the withholding on a new Form W-4.
 - b. She can make estimated tax payments.
 - c. She can do nothing and file as usual.
 - d. Both a and b.

Advanced Scenario 9: Joe Lopez

Interview Notes

- Joe is age 41 and was widowed in July, 2023. He has a daughter, Josie, age 9, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie. In order to work, he pays childcare expenses to Southside Daycare.

- Joe purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Joe and Josie are U.S. citizens and lived in the United States all year in 2024.

Advanced Scenario 9: Retest Questions

30. Joe can claim the Qualifying Surviving Spouse filing status.
- a. True
 - b. False
31. Joe's adjusted gross income is \$42,140.
- a. True
 - b. False
32. Joe **cannot** claim which of the following credits on his tax return.
- a. Child Tax Credit

- b. Credit for Other Dependents
 - c. Premium Tax Credit
 - d. Child and Dependent Care Credit
33. Joe qualifies to claim the Retirement Savings Contribution Credit.
- a. True
 - b. False
34. Joe's net premium tax credit on his Form 1040 Schedule 3, line 9 is \$_____. (Note: whole number only, do not use special characters.)
35. Joe's child and dependent care credit is \$630.
- a. True
 - b. False

This page intentionally left blank

Military Course Scenarios and Test Questions

Directions

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

Military Scenario 1: Gabriella Grassi

Interview Notes

- Gabriella Grassi is single.
- Gabriella is a medical technician in the Air Force Reserve. She attended training drills one weekend a month for 12 months in 2024.
- Gabriella only owns one vehicle. She placed her vehicle in service on March 15, 2021.

- Gabriella's total mileage in 2024 was 12,530
- Gabriella's duty station is 135 miles away from her residence. She drove 3,240 miles to and from her duty station based on her travel log.
- Gabriella paid \$696 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
- Meals were within federal per diem rates for the area.
- Gabriella paid \$165 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Gabriella did not receive reimbursement for any of her out-of-pocket expenses.
- Gabriella paid \$89 in tolls, but parking on base was free.

Military Scenario 1:

Test Questions

1. Gabriella is able to take an adjustment to income for:
 - a. Uniforms
 - b. Meals
 - c. Mileage and Tolls to and from her duty station
 - d. Both b and c
2. What is the correct amount of the deductible mileage expense?
 - a. \$0
 - b. \$181
 - c. \$2,171
 - d. \$8,395

Military Scenario 2:

Frank and Felicia Falls

Interview Notes

- Frank and Felicia lived in Boston, MA where Frank was stationed in the Navy for four years. He received new orders to move to Charleston, SC naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Felicia traveled to Charleston in May to find a house to rent. She wanted a home close to the beach. She spent \$1,362 on round-trip airfare, hotel, food, and rental car.
- Frank and Felicia spent \$343 on boxes, tape, bubble wrap, and mattress bags. They paid \$775 for the rental truck.
- On June 2, 2024, Frank and Felicia packed up their belongings and began driving

from Boston to Charleston. Along the way, they stopped in Washington, DC to visit their parents.

- The Falls drove their rental truck a total of 1,083 miles. The shortest, most direct route calculated by the Navy was 970 miles.
- They stayed a total of 6 nights instead of the authorized 2 nights. The allowable lodging per diem was \$96 per night.
- Frank and Felicia spent \$315 for food and \$125 on souvenir hats. They also spent \$120 on museum tickets while in Washington.
- They paid \$35 in highway tolls and \$75 for parking as part of the expected move.
- Their move was estimated to cost \$1,624 and the Navy provided \$1,461 in advance.
- Frank and Felicia are U.S. citizens and have valid Social Security numbers.

Military Scenario 2:

Test Questions

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

to the new home including parking and tolls.

- c. Expenses for stopovers, side trips, and pre-move house hunting.
 - d. Both a and b
5. How much can Frank and Felicia claim for the mileage \$ _____? (Round to nearest dollar)
- a. \$204
 - b. \$227
 - c. \$650
 - d. \$726
6. How much can Frank and Felicia claim as their total qualified lodging expenses?
- a. \$0
 - b. \$96
 - c. \$192
 - d. \$576

Military Scenario 3:

Janice Jordan

Interview Notes

- Janice Jordan is a retired member of the U.S. Army.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$37,555 in Box 1 and Box 2a.
- Janice is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- She received a payment in the amount of \$2,117 from the VA for disability.

Military Scenario 3:

Test Questions

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

Military Scenario 4:

Anthony and Lisa Jones

Interview Notes

- Anthony and Lisa Jones are married and have a 10-year-old son who lived with Anthony all year.
- Lisa was deployed to a designated combat zone on November 29, 2024. Her last day in the combat zone is scheduled for August 18, 2025.
- Lisa's Form W-2 shows:
 - Box 1 = \$16,500
 - Box 12a = \$5,000, Code Q
- Anthony's Form W-2 shows \$35,000 in Box 1. This is his only income.
- Anthony, Lisa, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4:

Test Questions

9. Anthony and Lisa should **not** count her combat pay to receive their Earned Income Credit.
 - a. True
 - b. False
10. If Lisa was injured in the combat zone and hospitalized as a result, Anthony and Lisa can wait until after her hospital release to use the extension that service members are allowed to take to file their tax return.
 - a. True
 - b. False

Military Scenario 5:

Robert and Robin Hood

Directions

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



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

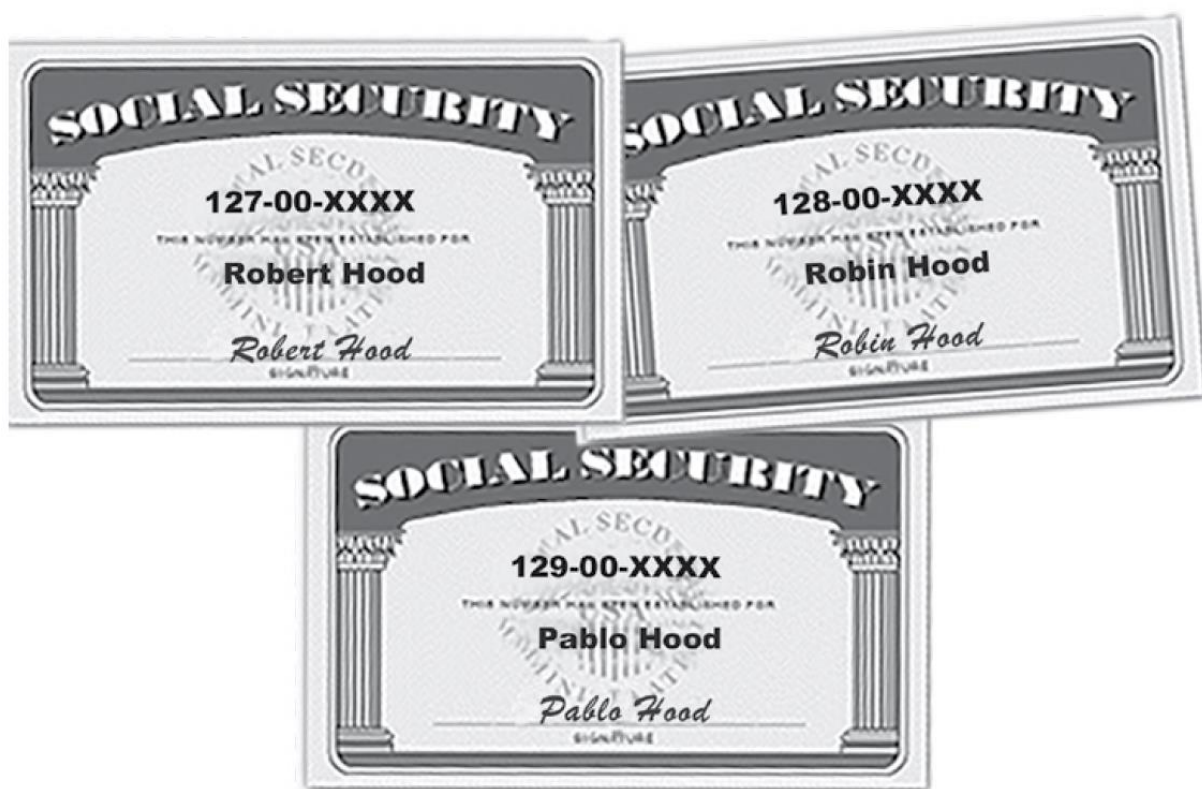
Interview Notes

- Robert and Robin are married and want to file a joint return.
- Robert and Robin have an 18 year old son, Pablo, who lived with them the entire year.

- Robert was deployed and entered a combat zone on July 18, 2024. He returned to the U.S. on March 24, 2025.
- Robin has rental property, which she placed into service in 2017.
- Rental property:
 - Robin is an active participant.
 - Single family residence at 456 Penny Lane, Your City, Your State, Your Zip
 - Purchased property: 2/22/2016
 - Rented: 1/1/2024 to 12/31/2024
 - Annual rental income: \$24,300
 - Insurance: \$1,893
 - Management fees: \$1,007
 - Robin paid \$2,476 to resurface the floors, unclog a sink, and repair leaks in the roof. She fixed the clogged sink herself and feels her time completing the repair was

worth \$200 compared to the estimate from the plumber.

- Real estate property tax: \$3,214
- Mortgage Interest: \$4,325
- Depreciation: \$2,400 (annual amount previously calculated by Robin's accountant)
(NOTE: enter this depreciation amount at the bottom "Depletion" box, in the Schedule E Rental/Royalty Expense section in TaxSlayer.)
- Robin did not make any payments that require her to file Form 1099.
- They did not itemize last year and do not have enough deductions to itemize this year.



This page intentionally left blank

Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse• 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											
Your first name (pronouns, optional) ROBERT		M.I.	Last name HOOD		Your date of birth 03/20/1978		Your job SERVICE MEMBER				
Spouse's first name (pronouns, optional) ROBIN		M.I.	Last name HOOD		Spouse's date of birth 10/25/1976		Spouse's job CUSTOMER SERVICE REPRESENTATIVE				
Mailing address 537 SHERWOOD LANE			Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP			
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024: A U.S. citizen <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No In the U.S. on a visa <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				Legally blind <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Totally and permanently disabled <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Issued an identity protection PIN <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Do you own or hold any digital assets <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No							
If due a refund, would you like your refund <input type="checkbox"/> Direct deposit <input checked="" type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other				If you have a balance due, would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Set up installment agreement <input checked="" 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 type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married 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"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed 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) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)			To be completed by certified volunteer (Refer to Pub 4012 Tab C)			
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
PABLO HOOD	05/01/2006	SON	12	SINGLE	YES	YES	YES	NO			

Catalog Number 52121E

www.irs.gov

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

Paid any of the following expenses in 2024: <input type="checkbox"/> (A) Mortgage Interest <input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions	Standard or Itemized Deductions (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Notes/Comments
Paid any of these expenses in 2024: <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)	Expenses to report (To be completed by certified volunteer) <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	Notes/Comments
Did any of the following happen during 2024: <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 checked="" type="checkbox"/> Additional information you think we should know COMBAT ZONE	Information to report (To be completed by certified volunteer) <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	Notes/Comments

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

Additional comments

SPOUSE HAS RENTAL EXPENSES AND DEPRECIATION DOCUMENT FROM ACCOUNTANT

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.

This page intentionally left blank

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

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

This page intentionally left blank

Military Scenario 5:

Test Questions

11. Robert and Robin can claim \$15,315 as their total rental expenses on their joint return?
 - a. True
 - b. False
12. What is the amount of Robert's combat pay from his W-2?
 - a. \$1,650
 - b. \$15,250
 - c. \$16,000
 - d. \$31,250
13. The Hoods' net rental income (rental income minus expenses) is figured using Schedule C and reported as self-employment income on Form 1040, Schedule 1, Additional Income and Adjustments to Income.

- a. True
 - b. False
14. Combat pay _____
- a. May increase the Earned Income Credit
 - b. Is not subject to Federal income tax
 - c. May increase the Additional Child Tax Credit
 - d. All of the above
15. Which of the following credits can be claimed for their son, Pablo?
- a. Child Tax Credit
 - b. Credit for Other Dependents
 - c. Earned Income Credit (not counting Robert's combat pay)
 - d. Both b and c

Military Course Scenarios and Retest Questions

Directions

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

Military Scenario 1: Gabriella Grassi

Interview Notes

- Gabriella Grassi is single.
- Gabriella is a medical technician in the Air Force Reserve. She attended training drills one weekend a month for 12 months in 2024.
- Gabriella only owns one vehicle. She placed her vehicle in service on March 15, 2021.

- Gabriella's total mileage in 2024 was 12,530.
- Gabriella's duty station is 135 miles away from her residence. She drove 3,240 miles to and from her duty station based on her travel log.
- Gabriella paid \$696 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
- Meals were within federal per diem rates for the area.
- Gabriella paid \$165 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Gabriella did not receive reimbursement for any of her out-of-pocket expenses.
- Gabriella paid \$89 in tolls, but parking on base was free.

Military Scenario 1:

Retest Questions

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

Military Scenario 2:

Frank and Felicia Falls

Interview Notes

- Frank and Felicia lived in Boston, MA where Frank was stationed in the Navy for four years. He received new orders to move to Charleston, SC naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Felicia traveled to Charleston in May to find a house to rent. She wanted a home close to the beach. She spent \$1,362 on round-trip airfare, hotel, food, and rental car.
- Frank and Felicia spent \$343 on boxes, tape, bubble wrap, and mattress bags. They paid \$775 for the rental truck.
- On June 2, 2024, Frank and Felicia packed up their belongings and began driving

from Boston to Charleston. Along the way, they stopped in Washington, DC to visit their parents.

- The Falls drove their rental truck a total of 1,083 miles. The shortest, most direct route calculated by the Navy was 970 miles.
- They stayed a total of 6 nights instead of the authorized 2 nights. The allowable lodging per diem was \$96 per night.
- Frank and Felicia spent \$315 for food and \$125 on souvenir hats. They also spent \$120 on museum tickets while in Washington.
- They paid \$35 in highway tolls and \$75 for parking as part of the expected move.
- Their move was estimated to cost \$1,624 and the Navy provided \$1,461 in advance.
- Frank and Felicia are U.S. citizens and have valid Social Security numbers.

Military Scenario 2:

Retest Questions

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

Military Scenario 3:

Janice Jordan

Interview Notes

- Janice Jordan is a retired member of the U.S. Army.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates \$37,555 in Box 1 and Box 2a.
- Janice is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- She received a payment in the amount of \$2,117 from the VA for disability.

Military Scenario 3:

Retest Questions

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

Military Scenario 4:

Anthony and Lisa Jones

Interview Notes

- Anthony and Lisa Jones are married and have a 10-year-old son who lived with Anthony all year.
- Lisa was deployed to a designated combat zone on November 29, 2024. Her last day in the combat zone is scheduled for August 18, 2025.
- Lisa's Form W-2 shows:
 - Box 1 = \$16,500
 - Box 12a = \$5,000, Code Q
- Anthony's Form W-2 shows \$35,000 in Box 1. This is his only income.
- Anthony, Lisa, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4:

Retest Questions

9. Anthony and Lisa can choose to count her combat pay if it increases their Earned Income Tax Credit.
 - a. True
 - b. False
10. For members of the Armed Forces serving in a combat zone or Qualified Hazardous Duty Area, deadlines for taking action with the IRS are automatically extended until 180 days plus up to 3 1/2 months if the taxpayer entered the combat zone before the beginning of the year from the time the member leaves the combat zone/qualified hazardous duty area.
 - a. True
 - b. False

Military Scenario 5:

Robert and Robin Hood

Interview Notes

- Robert and Robin are married and want to file a joint return.
- Robert and Robin have an 18-year-old son, Pablo, who lived with them the entire year.
- Robert was deployed and entered a combat zone on July 18, 2024. He returned to the U.S. on March 24, 2025.
- Robin has rental property, which she placed into service in 2017.
- Rental property:
 - Robin is an active participant
 - Single family residence at 456 Penny Lane, Your City, Your State, Your Zip
 - Purchased property: 2/22/2016

- Rented: 1/1/2024 to 12/31/2024
- Annual rental income: \$24,300 o
Insurance: \$1,893
- Management fees: \$1,007
- Robin paid \$2,476 to resurface the floors, unclog a sink, and repair leaks in the roof. She fixed the clogged sink herself and feels her time completing the repair was worth \$200 compared to the estimate from the plumber.
- Real estate property tax: \$3,214
- Mortgage Interest: \$4,325
- Depreciation: \$2,400 (annual amount previously calculated by Robin's accountant)
(NOTE: enter this depreciation amount at the bottom "Depletion" box, in the Schedule E

Rental/Royalty Expense section in TaxSlayer.)

- Robin did not make any payments that require her to file Form 1099
- They did not itemize last year and do not have enough deductions to itemize this year.

Military Scenario 5: Retest Questions

Directions

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

11. The value of Robin's labor to fix the clogged sink is a deductible rental expense.
 - a. True
 - b. False
12. Code "Q" in box 12a of Robert's W-2 represents combat pay.
 - a. True

- b. False
13. Which schedule is used to report rental income and expenses?
- a. Schedule A, Itemized Deductions
 - b. Schedule C, Profit or Loss From Business
 - c. Schedule D, Capital Gains or Losses
 - d. Schedule E, Supplemental Income and Loss
14. Combat pay is taxable for federal income tax purposes.
- a. True
 - b. False
15. The Hoods can claim the Child Tax Credit for their son, Pablo.
- a. True
 - b. False