Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.
Volunteer Standards of Conduct

VITA/TCE Programs

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

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the Volunteer Standards of Conduct (VSC) certification and agree to adhere to the VSC by signing Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

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

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:
All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.
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Preface

Quality Return Process

An accurate return is the most important aspect of providing quality service to the taxpayer. It establishes credibility and integrity in the program. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process, including:

• Understanding and applying tax law
• Screening and interviewing taxpayers
• Using references, resources, and tools
• Conducting quality reviews

During training, you were given an opportunity to apply the tax law knowledge you gained. You learned how to verify and use the information provided by the taxpayer on the intake and interview sheet in order to prepare a complete and correct tax return.

You also learned how to use your reference materials and conduct a quality review.

Now it is time to test the knowledge and skills you have acquired and apply them to specific scenarios. This is the final step to help you prepare accurate tax returns within your scope of training.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures located on Link & Learn Taxes at www.irs.gov, or e-mail your comments to partner@irs.gov.

Thank you for being a part of this valuable public service for your neighbors and community.
Test Instructions

Special Accommodations
If you require special accommodations to complete the test, please advise your instructor, Site Coordinator, or other VITA/TCE volunteer contact immediately.

Reference Materials
This test is based on the tax law that was in effect when the publication was printed. Use tax year 2017 values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

- This is an open book test. You may use your course book and any other reference material you will use as a volunteer. A draft Form 13614-C, Intake/Interview & Quality Review Sheet, is included in the return preparation scenarios. Use this form when completing the tax returns and answering the test questions.

Please complete this test on your own. Taking the test in groups or with outside assistance is a disservice to the customers you volunteered to help.

Using Tax Preparation Software
The Practice Lab is a tax year 2017 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Go to www.irs.gov and type “Link & Learn Taxes” in the keyword search field. Click on the link to open the website. The link to the Practice Lab is listed under “Additional Resources.” A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create an account if you do not already have one.

Using prior year software will not generate the correct answers for the 2017 test.
When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated. Any question posed by the software not addressed in the interview notes can be answered as you choose.
All taxpayer names, SSNs, EINs, and account numbers provided in the scenarios are fictitious.

Taking the Test
When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.
You can complete the certification tests online using the Link & Learn Taxes website for
immediate scoring. Go to the Link & Learn Taxes e-learning application at www.linklearnCertification.com or at www.irs.gov, using keyword search: Link & Learn. If your instructor prefers, you can complete the test answer sheet to be graded by hand.

Test Answer Sheet

The test scenarios on Link & Learn Taxes are the same as in this booklet. Read each question carefully before entering your answers online.

Mark your answers in the test booklet. Use the answer sheet if you are submitting the paper test to your instructor for grading. In that case, make sure your name is at the top of the page and give your Test Answer Sheet and the completed Form 13615, Volunteer Standards of Conduct Agreement to your instructor, Site Coordinator, or other VITA/TCE volunteer contact as directed. Do not submit your entire test booklet unless otherwise directed.

The retest questions are all based on the test scenarios. There are mini-scenarios and questions in Basic, Advanced, Military, and International. The Interview Notes for the mini-scenarios are included on the retest pages.

To answer the retest questions for return preparation scenarios, refer to the Interview Notes, Intake/Interview & Quality Review Sheet, and the tax return you prepared for the scenario.

Test Score

Once you submit your responses, Link & Learn Taxes will grade your test, provide you with an immediate score, and allow you to print or save your Form 13615, Volunteer Standards of Conduct Agreement. The system will also provide feedback for any missed questions.

If you submit your paper test answer sheet to your instructor, he or she will advise you of your test results. Your signed Volunteer Standards of Conduct Agreement will be maintained by your Site Coordinator or other VITA/TCE volunteer contact.

Certification

A score of 80% or higher is required for certification. If you do not achieve a score of at least 80%, you should review the subjects you missed or discuss it with your instructor, Site Coordinator, or other VITA/TCE volunteer contact. For most tests, a retest is available. Retest questions are included in this test booklet.
Certification Tests

Volunteer Standards of Conduct
All volunteers, including volunteers who do not prepare returns.
Estimated Completion Time: 1 hour
Minimum Proficiency Required: 6 out of 10 Correct

Intake/Interview and Quality Review
All tax law certified volunteers, site coordinators, quality reviewers, and instructors.
Estimated Completion Time: 20 minutes
Min. Proficiency Required: 8 out of 10 Correct

Foreign Student
Est. Completion Time: 2 hours
Min. Proficiency Required: 40 out of 50 Correct

Federal Tax Law Update Test for Circular 230 Professionals
Limited to volunteers who are authorized under Circular 230 to practice before the IRS. These volunteers have a professional designation of attorney, Certified Public Accountant, and/or Enrolled Agent. Volunteers who complete this certification level can prepare any tax returns that fall within the scope of service of the VITA/FTC Programs.
Est. Completion Time: 1 hour
Minimum Proficiency Required: 12 out of 15 correct

Basic
Recommended for but not limited to volunteers with 0-1 years of experience.
Est. Completion Time: 4 hours
Min. Proficiency Required: 24 out of 30 Correct

Advanced
Recommended for but not limited to volunteers with two or more years of experience.
Est. Completion Time: 4 hours
Min. Proficiency Required: 28 out of 35 Correct

Health Savings Accounts
Requires Basic or Advanced Certification
Est. Completion Time: 2 hours
Min. Proficiency Required: 12 out of 15 Correct

Puerto Rico Level I
Requires Basic or Advanced Certification
Est. Completion Time: 2 hours
Min. Proficiency Required: 12 out of 15 Correct

Puerto Rico Level II
Requires Puerto Rico I Certification
Est. Completion Time: 2 hours
Min. Proficiency Required: 12 out of 15 Correct

Optional Specialty Courses

Military
Requires Advanced Certification
Est. Completion Time: 1 hour
Min. Proficiency Required: 12 out of 15 Correct

International
Requires Advanced Certification
Est. Completion Time: 1 hour
Min. Proficiency Required: 12 out of 15 Correct
Test Answer Sheet

Name __________________________

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Privacy Act Notice

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

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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| **Military Scenario 1** | 1. |
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HSA/Circular 230/Foreign Student Test Answer Sheet

Name ____________________________

If you are entering your retest answers in Link & Learn Taxes, **do not use** this answer sheet. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Retest Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Instructions: Volunteers with a Basic or Advanced certification may certify on Health Savings Accounts (HSA). HSA is an optional specialty training and certification test available on Link & Learn Taxes.

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HSA/Circular 230 Retest Answer Sheet

Name ________________________________

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**Total Answers Correct:**

**Total Questions:** 15

**Passing Score:** 12 of 15

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<thead>
<tr>
<th>Question</th>
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<tr>
<td>Federal Tax Law Update Test for Circular 230 Professionals</td>
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**Total Answers Correct:**

**Total Questions:** 15

**Passing Score:** 12 of 15
It is important that all individuals who volunteer their time and services in the VITA/TCE Programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE Programs
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (i.e., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE Programs.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct test.

### Test Questions

**Directions**

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, ALL VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
   a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
   b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
   c. Pass the Advanced tax law certification.
   d. All of the above.
   e. A and B

2. Can a volunteer be removed and barred from the VITA/TCE Programs for violating the Volunteer Standards of Conduct?
   a. Yes
   b. No
3. If a taxpayer offers you a $20 bill because they were so happy about the quality service they received, what would be the appropriate action to take?
   a. Take the $20 and thank the taxpayer for the tip.
   b. Tell the taxpayer it would be better to have the $20 deposited directly into your bank account from his refund.
   c. Thank the taxpayer, and explain that you cannot accept any payment for your services.
   d. Refer the taxpayer to the tip jar located on the quality review and print station.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does not have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three or four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
   a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
   b. Jake should explain that a taxpayer’s federal or state refund cannot be deposited into a VITA/TCE volunteer’s bank account and she will have to open an account in her own name to have the refund direct deposited.
   c. Jake can suggest she borrow a bank account number from a friend because the taxpayer’s name does not need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is true?
   a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max’s wife makes a big commission on the sale of health insurance to Ali.
   b. Max has violated the VSC because he is using confidential information to engage in a financial transaction to further his own or another’s personal interest.
   c. Max is doing Ali a favor by using her personal information to secure business for his wife.
   d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer’s personal gain.
6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS does not know about it. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
   a. Bob, the tax law-certified volunteer who prepared the return.
   b. Jim, the designated quality reviewer who missed the omission of the cash income when he reviewed the return.
   c. Betty, the site coordinator.
   d. No one has violated the Volunteer Standards of Conduct.

7. Sue, a VITA/TCE site coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue uses the external referral process to report the details to IRS-SPEC by sending an email to WI.Voltax@irs.gov. Did Sue take appropriate actions as the site coordinator?
   a. Yes
   b. No

8. Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?
   a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
   b. You will be interviewed by the return preparer and asked additional questions as needed.
   c. You need to participate in a quality review of your tax return by someone other than the return preparer.
   d. All of the above.

9. During the intake process, the volunteer should verify the taxpayer and spouse, if applicable, have photo identification. Additionally, taxpayers must provide verification of taxpayer identification number (SSN or ITIN) for everyone who will be on the tax return.
   a. True
   b. False
10. Mary, a VSC-certified greeter, reviews the taxpayer’s completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the “yes” box indicating he has self-employment income and the certification level next to the question is (A). All other questions answered “yes” have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level should the tax preparer have?

a. Advanced  
b. Basic  
c. It doesn’t matter, any level is fine  
d. No tax law certification is necessary
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. Site coordinators/local 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 Programs.
   b. 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 partner’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 Programs. 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. Has Pat violated 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 prepared the return without the cash income. The designated quality reviewer simply missed this omission 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 site coordinator what she heard, so he can immediately remove Jim from the site and report the incident using the external referral process by sending an email to WI.Voltax@irs.gov.
   c. Mind her own business and do nothing.

8. Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:
   a. Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.
   b. Answer the tax preparer’s additional questions during the interview.
   c. Participate in the quality review of their tax return.
   d. All of the above.
9. During the intake process, which of the following should the volunteer verify that the taxpayer and spouse, if applicable, have with them to ensure the taxpayers can be served that day?
   a. Photo identification for both
   b. Social Security or taxpayer identification number verification documents for everyone listed on the return
   c. All tax statement documents, including Forms W-2, 1099-R, etc.
   d. All of the above

10. To ensure quality service and accurate return preparation, every site is required to have a process for assigning taxpayers to IRS tax law-certified preparers who are certified at or above the level required to prepare their tax return.
   a. True
   b. False
Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the Volunteer Standards of Conduct Test, and sign and date Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity, with photo ID, and signs and dates the form.

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

1) Follow the Quality Site Requirements (QSR).
2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3) Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4) Not knowingly prepare false returns.
5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6) Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:
- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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

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

For additional information on the volunteer standards of conduct, please refer to Publication 1084, Site Coordinator Handbook.

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

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

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

Email address  Daytime telephone  Sponsoring partner name/site name

Number of years volunteered (including this year)  Volunteer signature  Date

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

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<th>Standards of Conduct (Required for ALL)</th>
<th>Intake/Interview &amp; Quality Review</th>
<th>Basic</th>
<th>Advanced</th>
<th>Federal Tax Law Update Test for Circular 230 Professionals*</th>
<th>Military</th>
<th>International HSA</th>
<th>Puerto Rico</th>
<th>Foreign Students</th>
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*Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions.

Note: Advanced Certification is necessary for qualification for CE Credits. The Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation (Attorney, CPA, or Enrolled Agent)  Licensing jurisdiction (state)  Bar, license, registration, or enrollment number  Effective or issue date  Expiration date (if provided)

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230, however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

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

Approving Official’s (printed) name and title (site coordinator, sponsoring partner, instructor, etc.)  Approving Official’s signature and date

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

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits will not be issued without a PTIN for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The site coordinator, partner designated official, or instructor must sign and date this form and send the completed form to the SPEC Territory Office/Relationship Manager for further processing. Refer to the Fact Sheet - Continuing Education Credits on the Site Coordinator Corner or Publication 4396-A, Partner Resource Guide, for additional requirements and instructions.

Name as listed on PTIN card  Volunteer Preparer’s Tax Identification Number (PTIN)  CTEC ID number (if applicable)

Address (VITA/TCE Site or teaching location)  Site Identification Number (SIDN)

Professional Status (check only one box)
☐ Enrolled Agent (EA)  ☐ Certified Public Accountant (CPA)  ☐ Non-credentialed Tax Return Preparer (Participating in the Annual Filing Season Program)
☐ Attorney  ☐ Certified Financial Planner (CFP)  ☐

Certification Level *(Check only one box below)*  Volunteer Hours *(Minimum of 10 volunteer hours required to issue CE Credits)*

☐ Advanced  ☐ Total hours volunteered (qualifies for 14 CE credits)
☐ OR  ☐ Total hours volunteered (qualifies for 18 CE credits)
☐ Advanced and One or More Specialty Courses  ☐

Site Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare that 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 (site coordinator, sponsoring partner, instructor)

Approving Official’s signature  Date signed
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 along with an effective interview for every return prepared at the site.
   a. True
   b. False

2. What should the certified volunteer preparer do before starting the tax return?
   a. Make sure all questions on Form 13614-C are answered
   b. Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer
   c. Verify the return is within your certification level
   d. All of the above

3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.
   a. True
   b. False

4. VITA and TCE sites are required to conduct quality reviews:
   a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns
   b. Of every return prepared at the site
   c. Only when there is a Quality Reviewer available
   d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International

5. You do not need to see proof of insurance coverage for a taxpayer if you feel that this information is not unusual or questionable.
   a. True
   b. False

6. A volunteer must review photo identification for every taxpayer to deter the possibility of identity theft.
   a. True
   b. False
7. 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

8. 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

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

10. As part of the intake process, each site must:
    a. Have a process to ensure a return is within the scope of the VITA/TCE Programs
    b. Identify the certification level needed to prepare a return
    c. Have a process to ensure volunteers have the certification needed for the returns they prepare
    d. All of the above
Directions

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

1. When should an IRS-certified volunteer preparer participating in the VITA/TCE Programs perform a complete interview of a taxpayer?
   a. Only when the taxpayer has questions
   b. Only if the taxpayer has never visited your site
   c. Only when the site is not busy
   d. For every return prepared at the site

2. The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.
   a. True
   b. False

3. When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. What should you do next?
   a. Input Form 1099-INT into tax software
   b. Go to the next question on Form 13614-C
   c. Ask the taxpayer if they had any other interest income

4. VITA and TCE sites are required to conduct quality reviews of every return prepared at the site.
   a. True
   b. False

5. A taxpayer tells you that they had health insurance coverage for the entire year, but they did not bring proof of the coverage. This information along with all other information gathered during your interview does not seem unusual or questionable. As a tax preparer, you should:
   a. Send the taxpayer home to get their insurance card
   b. Prepare the return using the information without seeing any proof of insurance coverage
   c. Prepare their return without giving them credit for having health insurance coverage
6. What information must a volunteer review to deter the possibility of identity theft?
   a. Form W-2
   b. Photo identification
   c. Last year's tax return
   d. Medicaid card

7. 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

8. 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

9. 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 Form 13614-C, Part VIII as a guide while conducting the quality review
   d. Comparing source documents provided by the taxpayer

10. Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?
    a. The volunteer may not have the required certifications to prepare the return
    b. The return may be out of scope
    c. The taxpayer may not have all the information needed to prepare the return
    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: Calvin and Betty Albright

Interview Notes

- Calvin Albright is 69 years old and married. He and his wife, Betty, are both U.S. citizens with valid Social Security numbers.
- Calvin retired in 2015.
- He received $7,000 in Social Security payments in 2017.
- Betty, who is 60 years old, was unemployed for four months of 2017, but started a new job and received full health insurance coverage from her employer for the remaining 8 months.
- Betty received unemployment compensation and wages totaling $30,000 for 2017.
- Betty did not have any health insurance coverage during the time she was unemployed.
- Calvin had Medicare Parts A and B coverage all year.

Basic Scenario 1: Test Questions

1. Calvin has qualifying health insurance coverage (also known as minimum essential coverage) as defined under the Affordable Care Act.
   a. True
   b. False

2. Calvin and Betty may need to make a shared responsibility payment on their joint return if they don’t qualify for an exemption.
   a. True
   b. False
Basic Scenario 2: Dana Glendale

Interview Notes

- Dana is 44, unmarried, and earned $40,000 in wages.
- Dana’s 22-year-old son, Tom, rents an apartment near campus during the school year and spends summers at home with his mother. Tom is a full-time student who is in his 3rd year of college working towards his degree in chemical engineering.
- Tom does not have a felony drug conviction.
- Dana paid $4,000 of Tom’s tuition that was not covered by his scholarship.
- Dana provided more than half of her son’s support and all the cost of keeping up her son’s apartment.
- Tom’s only income was $3,800 in wages.
- Dana and Tom are U.S. citizens and have valid Social Security numbers.

Basic Scenario 2: Test Questions

3. Who can claim the American opportunity credit?
   a. Dana can claim the credit because Tom is her dependent.
   b. Tom can claim the credit because he is a student.
   c. Tom and Dana can decide who should claim the credit.
   d. Neither Dana nor Tom can claim the American opportunity credit.

4. Dana’s most advantageous allowable filing status is:
   a. Single
   b. Head of Household
   c. Married Filing Separately
   d. Qualifying Widow
Basic Scenario 3: Bob Hillsdale

Interview Notes

- Bob is 46 and made $45,000 in wages in 2017. He divorced in 2014 and has not remarried. He pays all the cost of keeping up his home.
- Bob’s daughter, Joan, lived with him all year.
- Joan is 27, single, and had no income in 2017. She is not disabled.
- Joan’s baby, Sara, was born in November 2015. Sara lived in Bob’s home since birth.
- Bob provides more than half of the support for both Joan and Sara.
- Bob, Joan, and Sara are all U.S. citizens with valid Social Security numbers.

Basic Scenario 3: Test Questions

5. Who can Bob claim as a qualifying child(ren) for the earned income credit?
   a. Bob has no qualifying children.
   b. Bob can claim Joan, but not Sara.
   c. Bob can claim Sara, but not Joan.
   d. Bob can claim both Joan and Sara.

6. Who can claim Sara as a dependent?
   a. Joan can claim Sara because she is Sara’s mother.
   b. Bob can claim Sara. Joan cannot claim Sara because Joan is Bob’s dependent.
   c. Bob cannot claim Sara because Sara is not Bob’s child.
   d. No one can claim Sara.
Basic Scenario 4: Will Brescia

**Interview Notes**

- Will has lived in the United States since 2000 and has an Individual Taxpayer Identification Number (ITIN).
- Will is single and 24 years old.
- Will has one child, R.J., who is 3 years old and lived with him all year.
- Will earned $26,700 in wages. He had no other income.
- Will provided all the support for R.J. and all the costs of keeping up their home.
- Will paid for R.J. to attend day care while he worked.
- R.J. has a valid Social Security number and is a U.S. citizen.

Basic Scenario 4: Test Questions

7. Will may claim R.J. as a dependent on his tax return.
   a. True
   b. False

8. Is Will able to claim R.J. as a qualifying child for the earned income credit (EIC)?
   a. Yes, because his income is below the threshold for claiming EIC.
   b. Yes, because R.J. has a Social Security number.
   c. No, because Will has an ITIN.
   d. Both a and b

9. Which benefit(s) can Will claim on his tax return? (Choose the best answer)
   a. Child and dependent care credit
   b. Child tax credit
   c. Head of Household filing status
   d. All of the above
Basic Scenario 5: John Crowder and Marsha Kent

Interview Notes

- John and Marsha are both 30 years old.
- They are not married and lived together all year.
- Marsha had $35,000 in wages during 2017. John earned $10,000 in wages.
- John has two children from a previous relationship. Mark is 9 and Kevin is 6 years old. Mark and Kevin lived with Marsha and John for all of 2017. Mark and Kevin did not provide over half of their own support.
- Marsha paid all the rent, utilities, and household expenses. John occasionally paid for groceries but did not pay any household expenses.
- John, Marsha, Mark, and Kevin are all U.S. citizens with valid Social Security numbers.

Basic Scenario 5: Test Questions

10. What are the correct filing statuses?
   a. Both John and Marsha must file as Single.
   b. John and Marsha can choose which one files as Head of Household.
   c. Both John and Marsha can file as Head of Household.
   d. John can file as Head of Household and Marsha must file as Single.

11. Is it allowable for John and Marsha to each claim one qualifying child for the earned income credit on their individual returns?
   a. Yes
   b. No
Basic Scenario 6: Linda Findlay

Interview Notes

• Linda and her spouse have decided to file their tax returns as Married Filing Separately. Linda and her spouse agreed to claim the standard deduction.

• Linda worked as a clerk and earned $47,000 in wages.

• She had a Form W-2G showing gambling winnings of $1,000. She tells you she won an additional $400 for which she did not receive a Form W-2G. She also mentions she had $1,200 in gambling losses.

• In 2017, she took a computer class at the community college to improve her job skills. She has a student account statement showing she paid $900 for tuition.

• Linda does not have any dependents.

• Linda is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

12. What amount of gambling winnings should be reported as other income on Linda’s return?
   a. $0
   b. $200
   c. $1,000
   d. $1,400

13. Based on her Married Filing Separately filing status, which education benefit is Linda eligible to claim?
   a. American opportunity credit
   b. Lifetime learning credit
   c. Tuition and fees deduction
   d. She does not qualify for any education benefit
Basic Scenario 7: Gordon Ferris

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.

Note: 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

- Gordon’s wife Ellen passed away in 2016 and he has not remarried. He is not sure of his filing status for this year, but mentions he filed a joint return last year.
- Gordon did not receive a Form 1099-INT, but called County Bank and confirmed that in 2017 he received $25 of interest income in his savings account with no withholding and no early withdrawal penalty.
- Gordon won a $3,000 prize. He brought his Form W2-G.
- Gordon was covered by Medicare Parts A and B for the whole year.
- If Gordon receives a refund, he would like to deposit half into his checking account and half into his savings account. Documents from his bank show that the routing number for both accounts is: 111000025. His checking account number is 987654321 and his savings account number is 234567890.
### Intake/Interview & Quality Review Sheet

**Basic Scenarios**

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 995.
- 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.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.**

**To report unethical behavior to the IRS, email us at wirvoltax@irs.gov**

### Part I – Your Personal Information

<table>
<thead>
<tr>
<th>09/21/1947</th>
<th>RETIRED</th>
<th>09/21/1947</th>
<th>09/21/1947</th>
</tr>
</thead>
</table>

1. **Your first name**
   - GORDON

2. **Your spouse’s first name**
   - M.I.

3. **Mailing address**
   - 1932 CALVERT COURT

4. **Your Date of Birth**
   - 09/21/1947

5. **Your job title**
   - RETIRED

6. **Last year, were you:**
   - a. Full-time student
   - b. Totally and permanently disabled
   - c. Legally blind

7. **Your spouse’s Date of Birth**
   - 09/21/1947

8. **Your spouse’s job title**
   - M.I.

9. **Last year, was your spouse:**
   - a. Full-time student
   - b. Totally and permanently disabled
   - c. Legally blind

10. **Can anyone claim you or your spouse as a dependent?**
    - □ Yes □ No □ Unsure

### Part II – Marital Status and Household Information

1. **As of December 31, 2017, were you:**
   - □ Never Married
   - □ Married
   - □ Divorced
   - □ Legally Separated
   - □ Widowed

   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

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

| Name (first, last) Do not enter your name or spouse’s name below | Date of Birth (mm/dd/yy) | Relationship to you (for example, son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of U.S., Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/17 (yes/no) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than $4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/NA) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
|---------------|------------------|--------------------------|---------------------------|-------------|-----------------------------|-----------------------------|--------------------------|-----------------------------|---------------------------------|-------------------------------|-----------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|
|               |                  |                          |                           |             |                             |                             |                          |                             |                                  |                               |                             |                                 |                                               |                                               |
### Basic Scenarios

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part III - Income - Last Year, Did You (or Your Spouse) Receive</th>
</tr>
</thead>
<tbody>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>2. (A) Tip Income?</td>
</tr>
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<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
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<td></td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
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<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
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<td>6. (B) Alimony income or separate maintenance payments?</td>
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<td>7. (A) Self-Employment Income? (Form 1099-MISC, cash)</td>
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<td>8. (A) Cash/Check payments for any work performed not reported on Forms W-2 or 1099?</td>
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<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)</td>
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<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
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<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
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<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
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<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
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<td>14. (M) Income (or loss) from Rental Property?</td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <strong>GAMBLING</strong></td>
</tr>
</tbody>
</table>

### Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?</th>
</tr>
</thead>
<tbody>
<tr>
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<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (C) Other</td>
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<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1068-T)</td>
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<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
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<td>5. (B) Medical expenses? (including health insurance premiums)</td>
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<td>6. (B) Home mortgage interest? (Form 1098)</td>
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<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
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<td>8. (B) Charitable contributions?</td>
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<td>9. (B) Child or dependent care expenses such as daycare?</td>
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<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</td>
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<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
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<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
</tbody>
</table>

### Part V - Life Events - Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
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<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
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<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
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<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
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<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
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<td>7. (A) Receive the First Time Homebuyers Credit in 2009?</td>
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<td>8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?</td>
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<td></td>
<td>9. (A) File a federal return last year containing a &quot;capital loss carryover&quot; on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>

Catalog Number 52121E  
www.irs.gov  
Form 13614-C (Rev. 10-2017)
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Have health care coverage?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>2. (B) Receive one or more of these forms? (Check the box) ☐ Form 1095-B ☐ Form 1095-C</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
</tr>
<tr>
<td>☒</td>
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<td>3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?</td>
</tr>
<tr>
<td>☒</td>
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<td></td>
<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   - Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☒ You ☐ Spouse

3. If you are due a refund, would you like:
   - a. Direct deposit ☒ Yes ☐ No
   - b. To purchase U.S. Savings Bonds ☒ Yes ☐ No
   - c. To split your refund between different accounts ☒ Yes ☐ No

4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No

5. Have you or your spouse received any letters from the Internal Revenue Service? ☒ Yes ☐ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE ☐ Prefer not to answer

7. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer

Additional comments

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Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2017)
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

<table>
<thead>
<tr>
<th>Additional Tax Preparer’s name/initiais (optional)</th>
<th>Certified Volunteer Quality Reviewer’s name/initiais (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE.W.CAR.MP.T.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224.
14. What is Gordon’s filing status on his 2017 tax return?
   a. Single
   b. Qualifying Widower
   c. Head of Household
   d. Married Filing Jointly

15. The $25 of savings account interest is not required to be reported on the return since no Form 1099-INT was issued.
   a. True
   b. False

16. How much of Gordon’s Social Security is taxable?
   a. $0
   b. $16,000
   c. $13,600
   d. $6,646

17. Gordon is over 65. How does that affect his tax return?
   a. There is no effect.
   b. It increases his standard deduction.
   c. It increases his personal exemptions.
   d. He must itemize his deductions.

18. What is the total amount of Gordon’s federal income tax withholding?
   a. $750
   b. $1,500
   c. $1,800
   d. $3,300

19. What form must be used to split Gordon’s refund?
   a. Form 8888
   b. Form 8880
   c. Form 8862
   d. There is no form. A refund can’t be split.
Basic Scenario 8: Valerie Sinclair

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

Note: 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

- Valerie’s husband, Donald, died in March 2013. She has not remarried. She has two sons, Ethan and Patrick, and one daughter, Annie, who lived with her all year.
- Valerie paid more than half of the support for Annie and Patrick and all of the cost of keeping up the home.
- Her son, Ethan, graduated from college two years ago. He is working and earned wages of $30,000. He provides more than half of his own support.
- Valerie is paying off a student loan that she took out for her son Ethan’s qualified education expenses at an eligible institution. He was her dependent when she took out the loan.
- Valerie is a seasonal employee and was laid off in December. She received unemployment income.
- She cashed in her 401(k) savings and used the money for household expenses. She does not qualify for any exception to the additional tax on early distributions.
- Her son, Patrick, attended after-school care while Valerie worked.
- The volunteer is not sure if Valerie had qualified health insurance from her employer all year since she was laid off in December. Valerie mentions that her employer confirmed that she and her children, Annie and Patrick, had health insurance coverage all year. Ethan had MEC all year through his employer.
### Basic Scenarios

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wivoltax@irs.gov.

#### Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year’s return)

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Telephone number</th>
<th>Are you a U.S. citizen?</th>
<th>Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Telephone number</th>
<th>Is your spouse a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>VALERIE</td>
<td></td>
<td>SINCLAIR</td>
<td></td>
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</tr>
</tbody>
</table>

#### Part II – Marital Status and Household Information

<table>
<thead>
<tr>
<th>1. As of December 31, 2017, were you:</th>
<th>(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Married</td>
<td>a. Did you get married in 2017?</td>
</tr>
<tr>
<td>Widowed</td>
<td>a. If yes, did you get married in 2017?</td>
</tr>
<tr>
<td>Widowed</td>
<td>b. Did you live with your spouse during any part of the last six months of 2017?</td>
</tr>
</tbody>
</table>

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)

- **anyone** you supported but did not live with you last year

#### Name (first, last) | Date of Birth (mm/dd/yy) | Relationship to you | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/17 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than $4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
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</thead>
<tbody>
<tr>
<td>PATRICK SINCLAIR</td>
<td>06/06/07</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
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</tr>
<tr>
<td>ETHAN SINCLAIR</td>
<td>11/27/91</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
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<td>NO</td>
</tr>
<tr>
<td>ANNIE SINCLAIR</td>
<td>07/13/02</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
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</tbody>
</table>
### Part III – Income – Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part III – Income – Last Year, Did You (or Your Spouse) Receive</th>
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<tbody>
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<td>X</td>
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<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
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<td>14. (M) Income (or loss) from Rental Property?</td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
</tr>
</tbody>
</table>

### Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No Other</td>
</tr>
<tr>
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<td>2. Contributions to a retirement account? IRA (A) 401(k) (B) Roth IRA (C) Other</td>
</tr>
<tr>
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<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
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<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
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<td>5. (B) Medical expenses? (including health insurance premiums)</td>
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<td>6. (B) Home mortgage interest? (Form 1098)</td>
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<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
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<td>8. (B) Charitable contributions?</td>
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<td>9. (B) Child or dependent care expenses such as daycare?</td>
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<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
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<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
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<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
</tbody>
</table>

### Part V – Life Events – Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
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<th>Part V – Life Events – Last Year, Did You (or Your Spouse)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
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<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
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<td>3. (B) Sell or have a foreclosure of your home? (Form 1099-A)</td>
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<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
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<td>5. (B) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
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<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
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<td>7. (B) Receive the First Time Homebuyers Credit in 2009?</td>
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<td>8. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? If so how much?</td>
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<td>9. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>

Catalog Number 52121E

Form 13614-C (Rev. 10-2017)
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>✗</td>
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<td>1. (B) Have health care coverage?</td>
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<td>2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C</td>
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<tr>
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<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
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<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
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<td>3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?</td>
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<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
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</table>

Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (This email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund    ✗ You    □ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit    ✗ Yes    □ No
   b. To purchase U.S. Savings Bonds    □ Yes    ✗ No
   c. To split your refund between different accounts    □ Yes    ✗ No

4. If you have a balance due, would you like to make a payment directly from your bank account?    □ Yes    ✗ No

5. Have you or your spouse received any letters from the Internal Revenue Service?    □ Yes    ✗ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

6. Other than English, what language is spoken in your home?    NONE

7. Do you or any member of your household have a disability?    □ Yes    ✗ No

8. Are you or your spouse a Veteran from the U.S. Armed Forces?    □ Yes    ✗ No

Additional comments

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2017)
Basic Scenarios

Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/savings account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

<table>
<thead>
<tr>
<th>Certified Volunteer Preparer’s name initials (optional)</th>
<th>Certified Volunteer Quality Reviewer's name initials (optional)</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

Additional Tax Preparer notes

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</tbody>
</table>

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CARD:MP:T:T:SP, 1111 Constitution Ave, NW, Washington, DC 20224.
### Basic Scenarios

**W-2 Wage and Tax Statement**

<table>
<thead>
<tr>
<th>Form</th>
<th>Wage and Tax Statement</th>
<th>2017</th>
</tr>
</thead>
</table>

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

### Corrected (if checked)

**Form 1099-G**

| PAYEE's name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |
| STATE UNEMPLOYMENT COMMISSION | 1000 GOVERNMENT PLAZA | YOUR CITY, STATE ZIP |
| YOUR TELEPHONE | PAYEE's federal identification number | RECIPIENT's identification number |

**RECIPIENT's name**

**VALERIE SINCLAIR**

Street address (including apt. no.)

129 PENNINGTON PLACE

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

YOUR CITY, STATE ZIP

Account number (see instructions)

Form 1099-G (keep for your records) www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

### Certain Government Payments

- **2017**
- **Unemployment compensation** $1,000.00
- **State or local income tax refund, credits, or offsets** $0
- **Box 2 amount is for tax year** $100.00
- **Federal income tax withheld** $100.00

**Copy B For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Received from Valerie Sinclair:

$1,800 for after-school care for Patrick Sinclair

$1,800 Total amount received for child care in 2017

Ellen River

EIN: 35-900XXXX
Basic Scenario 8: Test Questions

20. Who are Valerie’s qualifying persons for Head of Household filing status?
   a. Annie, Patrick, and Ethan
   b. Patrick and Ethan
   c. Annie and Ethan
   d. Annie and Patrick

21. Ethan is Valerie’s qualifying child for which of the following benefits?
   a. Exemption for a dependent
   b. Child tax credit
   c. Earned income credit
   d. None of the above

22. What is the total federal income tax withholding for Valerie’s tax return?
   $________.

23. What is Valerie’s credit for child and dependent care expenses shown on her Form 1040, page 2?
   a. $396
   b. $414
   c. $432
   d. $450

24. Valerie cannot claim the $700 of student loan interest as an adjustment on page 1 of Form 1040, because the loan was for Ethan’s education.
   a. True
   b. False

25. What is the amount of additional tax on the distribution from Valerie’s 401(k), shown in the Other Taxes section of Form 1040?
   a. $0
   b. $130
   c. $180
   d. $450
Basic Scenario 9: Justin Reedley and Jenna Washington

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.

*Note: 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

- Justin and his wife Jenna want to file a joint tax return.
- They have a daughter Ava.
- Justin and Jenna have never taken a distribution from a retirement account.
- Jenna has a Master’s Degree in education. She works as a third grade teacher. She tells you that she paid $250 in 2017 for books and supplies used in her classroom.
- During the interview, she mentions that she took a couple of college courses at the local community college to improve her job skills. She has a Form 1098-T and a $300 receipt from the bookstore for books she bought for class. The books are not required as a condition of enrollment.
- Jenna has never claimed the Hope scholarship credit or the American opportunity credit.
- Justin and Jenna purchased a home in July of last year and want to know if they have enough deductions to itemize. They give you receipts and statements for the following items they would like to deduct:
  - Unreimbursed doctor bills for Justin, Jenna and Ava for $1,200.
  - Unreimbursed prescription drugs for $200.
  - Health club dues for Jenna for $100.
  - A statement received from their church showing donations made throughout the year totaling $2,000.
  - Receipts for donations of furniture in good, used condition to Goodwill. The total estimated fair market value is $250.
  - $25 donated to a friend in need through a social networking site.
  - Form 1098 showing mortgage interest and real estate tax they paid.
  - $1,200 for homeowner’s insurance.
  - Union dues for Justin for $200.
- Justin, Jenna and Ava were covered all year under a health care plan through Justin’s employer. The employer paid the entire premium.
- Justin and Jenna used the standard deduction on last year’s federal income tax return. They received a refund of $160 on their 2016 state tax return. Using their state’s website, they confirmed that they received the refund on April 30, 2017.
- They live in a state with no sales tax.
Form 13614-C
Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1099.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver’s license) for you and your spouse.
- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wivoluntary@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year’s return)
1. Your first name
   JUSTIN
   M.I.  REEDLEY
2. Your spouse’s first name
   JENNA
   M.I.  WASHINGTON
3. Mailing address
   847 MADISON AVE
4. Your Date of Birth
   08/10/1990
5. Your job title
   ELECTRICIAN
6. Last year, were you:
   a. Full-time student
   b. Totally and permanently disabled
   c. Legally blind
5. Your spouse’s job title
   TEACHER
6. Last year, was your spouse:
   a. Full-time student
   b. Totally and permanently disabled
   c. Legally blind
7. Your spouse’s Date of Birth
   03/11/1991
8. Can anyone claim you or your spouse as a dependent?
   Yes  No  Unsere
9. Have you or your spouse:
   a. Been a victim of identity theft?
   b. Adopted a child?
   Yes  No
   Yes  No

Part II – Marital Status and Household Information
1. As of December 31, 2017, were you:
   Married
   Never Married
   a. If Yes, Did you get married in 2017?
   b. Did you live with your spouse during any part of the last six months of 2017?
   Yes  No
   Yes  No
   Date of final decree
   Date of separate maintenance agreement
   Year of spouse’s death

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

Name (first, last) Do not enter your name or spouse’s name below
AVITA REEDLEY 02/09/16 Daughter 12 YES YES S NO NO

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

To be completed by a Certified Volunteer Preparer

Catalog Number 52121E
www.irs.gov
Form 13614-C (Rev 10-2017)
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<td></td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Medical expenses? (including health insurance premiums)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Home mortgage interest? (Form 1098)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Charitable contributions?</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>9. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Part V – Life Events – Last Year, Did You (or Your Spouse)</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? If so how much?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) File a federal return last year containing a ‘capital loss carryover’ on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>
Basic Scenarios

Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Have health care coverage?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>2. (B) Receive one or more of these forms? (Check the box) Form 1095-B Form 1095-C</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit [http://www.healthcare.gov](http://www.healthcare.gov) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII - Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   - Check here if you, or your spouse if filing jointly, want $3 to go to this fund
   - You
   - Spouse

3. If you are due a refund, would you like:
   - a. Direct deposit
   - Yes ☒ No
   - b. To purchase U.S. Savings Bonds
   - Yes ☒ No
   - c. To split your refund between different accounts
   - Yes ☒ No

4. If you have a balance due, would you like to make a payment directly from your bank account?
   - Yes ☒ No

5. Have you or your spouse received any letters from the Internal Revenue Service?
   - Yes ☒ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE
   - Prefer not to answer

7. Do you or any member of your household have a disability?
   - Yes ☒ No
   - Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces?
   - Yes ☒ No
   - Prefer not to answer

Additional comments

Catalog Number 52121E
www.irs.gov
Form 13614-C (Rev. 10-2017)
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse’s) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income (including income with or without source documents) checked “yes” in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initiais (optional)  Certified Volunteer Quality Reviewer’s name/initiais (optional)

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1944. 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.
Basic Scenarios

Copy B—To BeFiled With Employee’s FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
### Basic Scenarios

#### Dividends and Distributions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total ordinary dividends</td>
<td>$12.00</td>
</tr>
<tr>
<td>Qualified dividends</td>
<td>$</td>
</tr>
<tr>
<td>Total capital gain distr.</td>
<td>$</td>
</tr>
<tr>
<td>Unrecap. Soc. 1252 gain</td>
<td>$</td>
</tr>
<tr>
<td>Section 1202 gain</td>
<td>$</td>
</tr>
<tr>
<td>Collectibles (28%) gain</td>
<td>$</td>
</tr>
<tr>
<td>Nondividend distributions</td>
<td>$</td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>Investment expenses</td>
<td>$</td>
</tr>
<tr>
<td>Foreign tax paid</td>
<td>$</td>
</tr>
<tr>
<td>Foreign country or U.S. possession</td>
<td>$</td>
</tr>
<tr>
<td>Cash liquidation distributions</td>
<td>$</td>
</tr>
<tr>
<td>Noncash liquidation distributions</td>
<td>$</td>
</tr>
<tr>
<td>Exempt-interest dividends</td>
<td>$</td>
</tr>
<tr>
<td>Specified private activity bond interest dividends</td>
<td>$</td>
</tr>
</tbody>
</table>

**Copy B**

For Recipient

---

#### Interest Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>$75.00</td>
</tr>
<tr>
<td>Early withdrawal penalty</td>
<td>$</td>
</tr>
<tr>
<td>Interest on U.S. Savings Bonds and Treas. obligations</td>
<td>$15.00</td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>Investment expenses</td>
<td>$</td>
</tr>
<tr>
<td>Foreign tax paid</td>
<td>$</td>
</tr>
<tr>
<td>Foreign country or U.S. possession</td>
<td>$</td>
</tr>
<tr>
<td>Tax-exempt interest</td>
<td>$</td>
</tr>
<tr>
<td>Specified private activity bond interest</td>
<td>$</td>
</tr>
<tr>
<td>Market discount</td>
<td>$</td>
</tr>
<tr>
<td>Bond premium</td>
<td>$</td>
</tr>
<tr>
<td>Bond premium on Treasury obligations</td>
<td>$</td>
</tr>
<tr>
<td>Bond premium on tax-exempt bond</td>
<td>$</td>
</tr>
<tr>
<td>Tax-exempt and tax credit bond CUSIP no.</td>
<td>$</td>
</tr>
<tr>
<td>State tax withheld</td>
<td>$</td>
</tr>
</tbody>
</table>

**Copy B**

For Recipient

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---
Jenna Washington
Student ID 209-00-XXXX

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Amount Billed</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/02/2017</td>
<td>Campus Bookstore charge to student account</td>
<td>+$ 300.00</td>
<td></td>
</tr>
<tr>
<td>09/03/2017</td>
<td>Payment – check #1234</td>
<td></td>
<td>-$ 300.00</td>
</tr>
</tbody>
</table>

12/31/2017 Account Balance……………………………………………………………………………….$0.00
Basic Scenario 9: Test Questions

26. Which of Justin and Jenna’s expenses are includible as itemized deductions on Schedule A? (Select all that apply)
   a. Unreimbursed doctor bills for Jenna, Justin and Ava for $1,200.
   b. Unreimbursed prescription drugs for $200.
   c. Health club dues of $100.
   d. Real estate taxes of $4,150.
   e. $25 donated to a friend.

27. Justin and Jenna had a state refund of $160. Should this amount be included on their tax return as income in 2017?
   a. Yes
   b. No

28. To compute the lifetime learning credit, which of Jenna’s expenses qualify?
   a. Course-related books
   b. Tuition
   c. Tuition and books
   d. No expenses can be claimed since Jenna already has her Master’s Degree

29. What is the amount of Justin and Jenna’s earned income tax credit reported in the payments section on page 2 of their tax return?
   a. $0
   b. $828
   c. $836
   d. $860

30. What is the total amount of Justin and Jenna’s adjustments to income on their Form 1040, line 36?
   a. $0
   b. $15
   c. $250
   d. $265
Basic Course Retest 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: Calvin and Betty Albright

Interview Notes

- Calvin Albright is 69 years old and married. He and his wife, Betty, are both U.S. citizens with valid Social Security numbers.
- Calvin retired in 2015.
- He received $7,000 in Social Security payments in 2017.
- Betty, who is 60 years old, was unemployed for four months of 2017, but started a new job and received full health insurance coverage from her employer for the remaining 8 months.
- Betty received unemployment compensation and wages totaling $30,000 for 2017.
- Betty did not have any health insurance coverage during the time she was unemployed.
- Calvin had Medicare Parts A and B coverage all year.

Basic Scenario 1: Retest Questions

1. Calvin’s Medicare coverage is not considered minimum essential coverage as defined under the Affordable Care Act.
   a. True
   b. False

2. Betty does not have minimal essential coverage for the entire year.
   a. True
   b. False
Basic Scenario 2: Dana Glendale

Interview Notes

• Dana is 44, unmarried, and earned $40,000 in wages.
• Dana’s 22-year-old son, Tom, rents an apartment near campus during the school year and spends summers at home with his mother. Tom is a full-time student who is in his 3rd year of college working towards his degree in chemical engineering.
• Tom does not have a felony drug conviction.
• Dana paid $4,000 of Tom’s tuition that was not covered by his scholarship.
• Dana provided more than half of her son’s support and all the cost of keeping up her son’s apartment.
• Tom’s only income was $3,800 in wages.
• Dana and Tom are U.S. citizens and have valid Social Security numbers.

Basic Scenario 2: Retest Questions

3. Dana can claim the American opportunity credit on her tax return.
   a. True
   b. False

4. Dana’s most advantageous allowable filing status is Single.
   a. True
   b. False
Basic Scenario 3: Bob Hillsdale

Interview Notes

• Bob is 46 and made $45,000 in wages in 2017. He divorced in 2014 and has not remarried. He pays all the cost of keeping up his home.

• Bob’s daughter, Joan, lived with him all year.

• Joan is 27, single, and had no income in 2017. She is not disabled.

• Joan’s baby, Sara, was born in November 2015. Sara lived in Bob’s home since birth.

• Bob provides more than half of the support for both Joan and Sara.

• Bob, Joan, and Sara are all U.S. citizens with valid Social Security numbers.

Basic Scenario 3: Retest Questions

5. Bob has no qualifying children for the earned income credit.
   a. True
   b. False

6. Bob can claim Sara as a dependent.
   a. True
   b. False
Basic Scenario 4: Will Brescia

Interview Notes

- Will has lived in the United States since 2000 and has an Individual Taxpayer Identification Number (ITIN).
- Will is single and 24 years old.
- Will has one child, R.J., who is 3 years old and lived with him all year.
- Will earned $26,700 in wages. He had no other income.
- Will provided all the support for R.J. and all the costs of keeping up their home.
- Will paid for R.J. to attend day care while he worked.
- R.J. has a valid Social Security number and is a U.S. citizen.

Basic Scenario 4: Retest Questions

7. Will cannot claim R.J. as a dependent.
   a. True
   b. False

8. Will can claim R.J. as a qualifying child for the earned income credit (EIC).
   a. True
   b. False

9. Will cannot claim the child tax credit on his tax return.
   a. True
   b. False
Basic Scenario 5: John Crowder and Marsha Kent

Interview Notes

• John and Marsha are both 30 years old.
• They are not married and lived together all year.
• Marsha had $35,000 in wages during 2017. John earned $10,000 in wages.
• John has two children from a previous relationship. Mark is 9 and Kevin is 6 years old. Mark and Kevin lived with Marsha and John for all of 2017. Mark and Kevin did not provide over half of their own support.
• Marsha paid all the rent, utilities, and household expenses. John occasionally paid for groceries but did not pay any household expenses.
• John, Marsha, Mark, and Kevin are all U.S. citizens with valid Social Security numbers.

Basic Scenario 5: Retest Questions

10. John and Marsha can both file as Head of Household on their individual returns.
   a. True
   b. False

11. Who qualifies to claim earned income credit?
   a. Only John
   b. Only Marsha
   c. Both John and Marsha
   d. Neither John nor Marsha
Basic Scenario 6: Linda Findlay

Interview Notes

- Linda and her spouse have decided to file their tax returns as Married Filing Separately. Linda and her spouse agreed to claim the standard deduction.
- Linda worked as a clerk and earned $47,000 in wages.
- She had a Form W-2G showing gambling winnings of $1,000. She tells you she won an additional $400 for which she did not receive a Form W-2G. She also mentions she had $1,200 in gambling losses.
- In 2017, she took a computer class at the community college to improve her job skills. She has a student account statement showing she paid $900 for tuition.
- Linda does not have any dependents.
- Linda is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Retest Questions

12. Linda’s reportable income from gambling winnings is $1,000.
   a. True
   b. False

13. Based on her Married Filing Separately filing status, Linda is eligible to claim the lifetime learning credit.
   a. True
   b. False
Basic Scenario 7: Retest Questions

Directions

Read the scenario information for Gordon Ferris beginning on page 31.

14. Gordon’s correct filing status for tax year 2017 is Qualifying Widower.
   a. True
   b. False

15. The $25 of savings account interest is required to be reported on the return even though no Form 1099-INT was issued.
   a. True
   b. False

16. The taxable amount of Gordon’s Social Security income is $6,646.
   a. True
   b. False

17. The amount of Gordon’s standard deduction is $__________.

18. Gordon’s federal income tax withholding is $1,500.
   a. True
   b. False

19. Gordon must use Form 8888 to split his refund between his checking and savings accounts.
   a. True
   b. False
Basic Scenario 8: Retest Questions

Directions

Read the information for Valerie Sinclair beginning on page 39.

20. Ethan, Patrick, and Annie are all qualifying persons allowing Valerie to file Head of Household.
   a. True
   b. False

21. Valerie can claim Ethan as a qualifying child for the earned income credit.
   a. True
   b. False

22. What is the total federal income tax withholding on Valerie’s tax return?
   a. $2,700
   b. $2,800
   c. $3,060
   d. $4,646

23. What is Valerie’s credit for child and dependent care expenses shown on her Form 1040, page 2?

   $________.

24. The student loan interest deduction on Valerie’s Form 1040, page 1 is $700.
   a. True
   b. False

25. Valerie must pay a 25% additional tax on the distribution from her 401(k) because she is under 59 1/2 years old and does not qualify for an exception.
   a. True
   b. False
Basic Scenario 9: Retest Questions

Directions

Read the information for Justin Reedley and Jenna Washington, beginning on page 48.

26. Which expenses can be claimed on Justin and Jenna’s Schedule A as itemized deductions? (Select all that apply)
   a. Mortgage Interest $5,200
   b. A statement received from their church showing donations made throughout the year totaling $2,000
   c. Homeowner’s insurance
   d. Donation of furniture in good, used condition with estimated fair market value of $250

27. Justin and Jenna do not have to report their state refund of $160 on their 2017 tax return.
   a. True
   b. False

28. The books and tuition costs are both qualifying expenses for the lifetime learning credit.
   a. True
   b. False

29. The amount of the earned income tax credit shown in the payments section on page 2 of Justin and Jenna’s Form 1040 is $________.

30. The penalty for early withdrawal of savings is reported in the Adjusted Gross Income section on page 1 of Form 1040.
   a. True
   b. False
Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Darcy and Chris Tabor

**Interview Notes**

- Darcy is 45 years old, single, and a U.S. citizen with a valid Social Security number. She had $45,000 in wages.
- During the interview with Darcy, you determine the following facts:
  - Darcy’s son Chris, age 21, is unmarried and was a full-time student working on a degree in accounting during 2017.
  - Chris’ income was $8,500 in wages, which he used to pay his tuition. He did not provide more than half his own support.
  - Chris lived on campus during the school year, but came home on breaks and for the summer.
  - Chris is in his third year of college.
  - Chris has never had a felony drug conviction.
  - Chris is a U.S. citizen with a valid Social Security number.

Advanced Scenario 1: Test Questions

1. Who can claim Chris’ personal or dependency exemption?
   a. Chris can claim his personal exemption because he had earned income.
   b. Chris can claim his personal exemption if Darcy does not to claim him.
   c. Chris does not have a filing requirement so he cannot claim a personal exemption.
   d. Chris must file a tax return and claim zero personal exemptions because Darcy can claim him as a dependent on her tax return.

2. Darcy can claim the expenses Chris paid as qualifying expenses for the American opportunity credit if Darcy claims Chris as a dependent on her return.
   a. True
   b. False
Advanced Scenario 2: Mike Hastings

Interview Notes

- Mike is 50 and made $36,000 in wages in 2017. He is single and pays all the cost of keeping up his home.
- Mike’s daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2017. Hayden lived in Mike’s home since birth.
- Brittany is 25, single, and had $1,500 in wages in 2017. She is not disabled.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 2: Test Questions

3. Who can claim Hayden as a dependent?
   a. No one can claim Hayden because he was not a member of the household for more than six months.
   b. Mike cannot claim Hayden because Hayden is not Mike’s child.
   c. Brittany can claim Hayden because she is his parent.
   d. Mike can claim Hayden; Brittany cannot claim Hayden because Brittany qualifies as Mike’s dependent.

4. Who can Mike claim as a qualifying child(ren) for the earned income credit?
   a. Mike has no qualifying children.
   b. Mike can claim Brittany, but not Hayden.
   c. Mike can claim Hayden, but not Brittany.
   d. Mike can claim both Brittany and Hayden.

5. Mike’s most advantageous filing status is Single.
   a. True
   b. False
Advanced Scenario 3: Henry and Claudia Oberlin

Interview Notes

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry, Claudia, and Alyssa lived in the U.S. all year and all have Individual Taxpayer Identification Numbers (ITINs).
- Henry earned $37,000 in wages. Claudia had $5,000 in wage income. They had no other income.
- Henry and Claudia provided all the support for Alyssa.

Advanced Scenario 3: Test Questions

6. Are Henry and Claudia eligible to claim the earned income credit?
   a. No, because Henry and Claudia’s income is too high.
   b. No, because they all have ITINs.
   c. Yes, because Alyssa is their qualifying child for EIC.
   d. Yes, but only if they file a joint return.

7. Henry and Claudia can claim Alyssa for which tax benefit(s)?
   a. Dependency exemption and the child tax credit
   b. Dependency exemption only
   c. Child tax credit only
   d. Neither dependency exemption nor child tax credit
Advanced Scenario 4: Martin Huron

**Interview Notes**

- Martin is married, but did not live with or have contact with his spouse in 2017. He does not know where she is. He indicated on the intake sheet that he is not legally separated.
- Martin does not have children or any other dependents.
- Martin worked as a clerk and earned $36,000 in wages. He had no other income.
- In 2017, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid $1,200 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid $400 for course books from an online bookseller.
- Martin paid $150 for a parking permit. It was not a requirement of enrollment.
- Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

**Advanced Scenario 4: Test Questions**

8. What is Martin’s most advantageous allowable filing status?
   a. Married Filing Separately
   b. Head of Household
   c. Single
   d. Qualifying Widower

9. Considering Martin’s filing status and using Publication 4012, Tab J, Education Benefits, which education benefit is Martin eligible to claim?
   a. American opportunity credit
   b. He does not qualify for any education benefit
   c. Lifetime learning credit
   d. Tuition and fees deduction
Advanced Scenario 5: Samantha Rollins

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.

Note: 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

• Samantha’s husband died in March 2016. Samantha filed a joint return with her husband for 2016. She has not remarried.
• In September 2017, Samantha’s daughter, Meredith, enrolled in college to pursue a bachelor’s degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.
• Meredith does not have a felony drug conviction.
• Samantha brought a Form 1098-T and an account statement from the college. Meredith’s purchases at the college bookstore were for course-related books.
• The terms of Meredith’s scholarship require that it be used to pay for tuition.
• Samantha took a distribution from her IRA and used all of the distribution to pay for some of Meredith’s education expenses. All her IRA contributions were deductible in the year she made them.
• Samantha provided the entire cost of maintaining the household and all the support for her children, Meredith and Oliver, in 2017.
• Samantha’s older brother, Howard, lives with her and is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.
• Samantha lost her job in December 2017. She received unemployment for two weeks in 2017 until she found a new job.
• Samantha provides translation services to earn extra income. She received a Form 1099-MISC for all of the translation income. Her only expense related to this income was $150 in office supplies.
• Oliver attended day care while Samantha worked.
• Samantha received a Form 1099-C for cancelled credit card debt. Using the insolvency determination worksheet in Publication 4012, you helped Samantha determine the value of her assets exceeded her liabilities and that she was solvent at the time the credit card debt was cancelled.
• Samantha, Meredith, and Oliver had MEC all year through Samantha’s employer. Howard also had MEC all year.
### Form 13614-C

**Department of the Treasury - Internal Revenue Service**

**Intake/Interview & Quality Review Sheet**

**You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

**To report unethical behavior to the IRS, email us at wi.voltax@irs.gov**

### Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year’s return)

1. **Your first name**
   - Name: **SAMANTHA**
   - M.I.: **R**
   - Last name: **ROLLINS**
   - Telephone number: **YOUR PHONE #**
   - Are you a U.S. citizen?  
     - Yes  
     - No

2. **Your spouse’s first name**
   - Name: **M.I.**
   - Last name: **Ennis**
   - Telephone number: **YOUR PHONE #**
   - Is your spouse a U.S. citizen?  
     - Yes  
     - No

3. **Mailing address**
   - 300 DAKOTA CIRCLE
   - Apt #: **YOUR APARTMENT #**
   - City: **YOUR CITY**
   - State: **YES**
   - ZIP code: **YOUR ZIP**

4. **Your Date of Birth**
   - 04/15/1975

5. **Your job title**
   - MANAGEMENT ASSISTANT

6. **Last year, were you:**
   - a. Full-time student  
     - Yes  
     - No
   - b. Totally and permanently disabled  
     - Yes  
     - No  
     - No
   - c. Legally blind  
     - Yes  
     - No

7. **Your spouse’s Date of Birth**
   - 03/21/1974

8. **Your spouse’s job title**
   - 04/11/1975

9. **Last year, was your spouse:**
   - a. Full-time student  
     - Yes  
     - No
   - b. Totally and permanently disabled  
     - Yes  
     - No
   - c. Legally blind  
     - Yes  
     - No

10. **Can anyone claim you or your spouse as a dependent?**  
    - Yes  
    - No  
    - Unsure

11. **Have you or your spouse:**
    - a. Been a victim of identity theft?  
      - Yes  
      - No
    - b. Adopted a child?  
      - Yes  
      - No

### Part II – Marital Status and Household Information

1. **As of December 31, 2017, were you:**
   - Never Married  
   - Married  
     - a. If Yes, Did you get married in 2017?  
       - Yes  
       - No
     - b. Did you live with your spouse during any part of the last six months of 2017?  
       - Yes  
       - No
   - Divorced  
     - Date of final decree
   - Legally Separated  
     - Date of separate maintenance agreement
   - Widow/widower  
     - Year of spouse’s death: **2016**

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

<table>
<thead>
<tr>
<th>Name (first, last)</th>
<th>Date of Birth (mm/dd/yy)</th>
<th>Relationship to you (for example: son, daughter, parent, etc.)</th>
<th>Number of months lived in your home last year</th>
<th>US Citizen (yes/no)</th>
<th>Resident of US, Canada, or Mexico last year (yes/no)</th>
<th>Single or Married as of 12/31/17 (S/M)</th>
<th>Full-time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
<th>Is this person a qualifying child/relative of any other person? (yes/no)</th>
<th>Did this person provide more than 50% of the support of this person? (yes/no)</th>
<th>Did this person have less than $4,050 of income? (yes/no)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MEREDITH ROLLINS</td>
<td>08/01/98</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>OLIVER ROLLINS</td>
<td>04/06/06</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>YES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HOWARD BOLIVAR</td>
<td>10/27/72</td>
<td>BROTHER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>YES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Form 13614-C (Rev. 10-2017)

Catalog Number 52121E  
www.irs.gov
## Part III - Income - Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
<td>1. (B) Wages or Salary? (Form W-2)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>If yes, how many jobs did you have last year?</td>
<td>1</td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>2. (A) Tip Income?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>14. (M) Income (or loss) from Rental Property?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify Form 1099-C</td>
<td></td>
</tr>
</tbody>
</table>

## Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
<td>1. (B) Alimony or separate maintenance payments?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>If yes, do you have the recipient's SSN?</td>
<td>No</td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>2. Contributions to a retirement account?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>IRA (A)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>401K (B)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>Roth IRA (B)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>5. (B) Medical expenses? (including health insurance premiums)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>6. (B) Home mortgage interest? (Form 1098)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>8. (B) Charitable contributions?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>9. (B) Child or dependent care expenses such as daycare?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
<td></td>
</tr>
</tbody>
</table>

## Part V - Life Events - Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5448-SA, 1099-SA, W-2 with code W in box 12)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>7. (A) Receive the First Time Homebuyers Credit in 2006?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>8. (A) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>X</td>
<td></td>
<td>9. (A) File a federal return last year containing a &quot;capital loss carryover&quot; on Form 1040 Schedule D?</td>
<td></td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
<td>1. (B) Have health care coverage?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3b. (A) If yes, is everyone listed on your Form 1095-A being claimed on this tax return?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit [http://www.healthcare.gov](http://www.healthcare.gov) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund □ You □ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit □ Yes □ No
   b. To purchase U.S. Savings Bonds □ Yes □ No
   c. To split your refund between different accounts □ Yes □ No

4. If you have a balance due, would you like to make a payment directly from your bank account? □ Yes □ No

5. Have you or your spouse received any letters from the Internal Revenue Service? □ Yes □ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? □ English □ NONE □ Prefer not to answer

7. Do you or any member of your household have a disability? □ Yes □ No □ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? □ Yes □ No □ Prefer not to answer

Additional comments
### Part VIII – IRS-Certified Volunteer Quality Reviewer Section

**Review the tax return with the taxpayer to ensure:**
- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

<table>
<thead>
<tr>
<th>Certified Volunteer Preparer’s name/initials (optional)</th>
<th>Certified Volunteer Quality Reviewer’s name/initials (optional)</th>
</tr>
</thead>
</table>

**Additional Tax Preparer notes**

---

**Privacy Act and Paperwork Reduction Act Notice**

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

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in conducting our work in this tax assistance program. We may use your response to fulfill any legal requirements and to improve the tax assistance program. We may not disclose your information to any other agency or program, unless the disclosure is specifically authorized by law.

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.
### Advanced Scenarios

**Form 1099-MISC**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Form</th>
<th>Year</th>
<th>Copy</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>_MISCellaneous Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fishing boat proceeds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical and health care payments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonemployee compensation</td>
<td>$1,200.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payer made direct sales of $5,000 or more of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>consumer products to a buyer (recipient) for</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>resale</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess golden parachute payments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross proceeds paid to an attorney</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State tax withheld</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State/Recipients state no.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Form 1099-R**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Form</th>
<th>Year</th>
<th>Copy</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross distribution</td>
<td>$3,200.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable amount</td>
<td>$3,200.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital gain (included in box 2a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee contributions /Designated Roth</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>contributions or insurance premiums</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Distribution code(s)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IRA/SEP/SIMPLE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net unrealized appreciation in employer's</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>securities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total employee contributions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Your percentage of total distribution</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State tax withheld</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State/Recipients state no.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State distribution</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**
- This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Advanced Scenarios

Yuma College

Statement of Account

December 31, 2017

Meredith Rollins

Student ID 602-00-XXXX

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Amount Billed</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/30/2017</td>
<td>Tuition – Fall Semester 2017</td>
<td>+$6,300.00</td>
<td></td>
</tr>
<tr>
<td>08/30/2017</td>
<td>Scholarship</td>
<td></td>
<td>-$3,000.00</td>
</tr>
<tr>
<td>09/03/2017</td>
<td>Meal plan</td>
<td>+$350.00</td>
<td></td>
</tr>
<tr>
<td>09/03/2017</td>
<td>Parking pass</td>
<td>+$90.00</td>
<td></td>
</tr>
<tr>
<td>09/04/2017</td>
<td>Campus Bookstore charge to student account</td>
<td>+$500.00</td>
<td></td>
</tr>
<tr>
<td>09/05/2017</td>
<td>Payment – check #1234</td>
<td></td>
<td>-$4,240.00</td>
</tr>
</tbody>
</table>

12/31/2017 Account Balance..........................................................$0.00
December 31, 2017

Received from Samantha Rollins:
$3,000 for after-school care for Oliver Rollins
$3,000 Total amount received for child care in 2017

Ellen River

EIN: 35-900XXXX

Samantha Rollins
300 Dakota Circle
Your City, State 00000

PAY TO THE ORDER OF $ __________

Adelphi Bank and Trust
Anytown, State 00000

For ___________________________
Advanced Scenario 5: Test Questions

10. Which allowable filing status is most advantageous to Samantha?
   a. Qualifying Widow
   b. Single
   c. Married Filing Separately
   d. Head of Household

11. Howard is Samantha’s qualifying person for which of the following benefits?
   a. Dependency exemption
   b. Child tax credit
   c. Earned income credit
   d. All of the above

12. What is the credit for child and dependent care expenses shown in the tax and credits section of Samantha’s tax return?
   a. $840
   b. $882
   c. $630
   d. $600

13. What is the total amount of qualified educational expenses used in the calculation of Samantha’s American opportunity credit? $__________.

14. What is the amount of self-employment tax in the Other Taxes section of Samantha’s Form 1040, page 2?
   a. $0
   b. $74
   c. $148
   d. $161

15. Samantha’s unemployment income does not need to be reported on her tax return.
   a. True
   b. False

16. Where is the cancelled debt from Form 1099-C reported on Samantha’s tax return?
   a. It is not reported on the return
   b. On Form 1040, line 7 as wages
   c. On Form 1040, line 21 as other income
   d. On Schedule A as a miscellaneous deduction
17. Samantha qualifies for an exception to the 10% additional tax on the early distribution from her IRA.
   a. True
   b. False
Advanced Scenario 6: Quincy and Marian Pike

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.

Note: 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

- Quincy retired and began receiving retirement income on April 1, 2017. No distributions were received prior to his retirement. Quincy selected a joint survivor annuity for these payments.
- Quincy brought last year’s tax return. It includes a capital loss carryover worksheet.
- Quincy and Marian are married and want to file a joint return. They provided all the cost of keeping up the home and all of the support for their son Lucas.
- Lucas has no income and no filing requirement.
- Quincy was covered by Medicare all year. Marian and Lucas had MEC through Marian’s employer all year.
## Form 13614-C

(October 2017)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

### Part I – Your Personal Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Your first name</td>
<td>QUINCY</td>
</tr>
<tr>
<td>M.I.</td>
<td>PIKE</td>
</tr>
<tr>
<td>Last name</td>
<td>MARIAN</td>
</tr>
<tr>
<td>Telephone number</td>
<td>YOUR PHONE #</td>
</tr>
<tr>
<td>Are you a U.S. citizen?</td>
<td>Yes □ No □</td>
</tr>
<tr>
<td>2. Your spouse’s first name</td>
<td></td>
</tr>
<tr>
<td>M.I.</td>
<td>PIKE</td>
</tr>
<tr>
<td>Last name</td>
<td></td>
</tr>
<tr>
<td>Telephone number</td>
<td></td>
</tr>
<tr>
<td>Is your spouse a U.S. citizen?</td>
<td>Yes □ No □</td>
</tr>
<tr>
<td>3. Mailing address</td>
<td>388 NOBLE CIRCLE</td>
</tr>
<tr>
<td>Apt #</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>YOUR CITY</td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

### Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:
   - Married □ Never Married □
   - If Yes, Did you get married in 2017? □ Yes □ No
   - Did you live with your spouse during any part of the last six months of 2017? □ Yes □ No
   - Divorced □ Legally Separated □ Widowed □

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

<table>
<thead>
<tr>
<th>Name (list last, first)</th>
<th>Date of Birth</th>
<th>Relationship to you</th>
<th>Number of months you lived in your home last year</th>
<th>US Citizen (yes/no)</th>
<th>Resident of US, Canada, or Mexico last year (yes/no)</th>
<th>Single or Married as of 12/31/17 (S/M)</th>
<th>Full-time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
<th>Did this person provide more than 50% of this taxpayer's support for this person? (yes/no)</th>
<th>Did this person provide more than 50% of this taxpayer's income? (yes/no)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for the child/relative of any other person? (yes/no)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LUCAS PIKE</td>
<td>02/03/01</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part III – Income – Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Tip Income?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) Scholarships (Forms W-2, 1098-T)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) Disability income (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>14. (M) Income (or loss) from Rental Property?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
</tr>
</tbody>
</table>

### Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Medical expenses? (including health insurance premiums)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Home mortgage interest? (Form 1098)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Charitable contributions?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
</tbody>
</table>

### Part V – Life Events – Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? If so how much?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

| Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s) |
|---|---|---|---|
| Yes | No | Unsure | 1. (B) Have health care coverage? |
| ☒ | ☐ | ☐ | 2. (B) Receive one or more of these forms? (Check the box) ☐ Form 1095-B ☐ Form 1095-C |
| ☐ | ☒ | ☐ | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1096-A] |
| ☐ | ☐ | ☒ | 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums? |
| ☐ | ☒ | ☐ | 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return? |
| ☐ | ☒ | ☐ | 4. (B) Have an exemption granted by the Marketplace? |

Visit [http://www.healthcare.gov/](http://www.healthcare.gov/) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions apply)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☒ You ☐ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit ☐ Yes ☒ No
   b. To purchase U.S. Savings Bonds ☐ Yes ☒ No
   c. To split your refund between different accounts ☐ Yes ☒ No

4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

5. Have you or your spouse received any letters from the Internal Revenue Service? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE ☐ Prefer not to answer

7. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer

Additional comments
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:
- Taxpayer (and Spouse’s) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

<table>
<thead>
<tr>
<th>Certified Volunteer Preparer’s name/initiais (optional)</th>
<th>Certified Volunteer Quality Reviewer’s name/initiais (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional Tax Preparer notes</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE/WC.AR.M.P.TT.SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E  www.irs.gov  Form 13614-C (Rev. 10-2017)
Advanced Scenarios
Advanced Scenarios
**Form 1099-DIV**  2017 Dividends and Distributions

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Total Ordinary Dividends</td>
<td>342.00</td>
</tr>
<tr>
<td>1b Qualified Dividends</td>
<td>310.00</td>
</tr>
<tr>
<td>2a Total Capital Gain Distributions (Includes 2b-2d)</td>
<td>85.00</td>
</tr>
<tr>
<td>2b Capital Gains that represent Unrecaptured 1250 Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>2c Capital Gains that represent Section 1202 Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>2d Capital Gains that represent Collectibles (28%) Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>3 Nondividend Distributions</td>
<td>72.00</td>
</tr>
<tr>
<td>4 Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>5 Investment Expenses</td>
<td>0.00</td>
</tr>
<tr>
<td>6 Foreign Tax Paid</td>
<td>15.00</td>
</tr>
<tr>
<td>7 Foreign Country or U.S. Possession</td>
<td>0.00</td>
</tr>
<tr>
<td>8 Cash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>9 Non-Cash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>10 Exempt Interest Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>11 Specified Private Activity Bond Interest Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>12 State</td>
<td>0.00</td>
</tr>
<tr>
<td>13 State Identification No.</td>
<td>0.00</td>
</tr>
<tr>
<td>14 State Tax Withheld</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Form 1099-MISC**  2017 Miscellaneous Income

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Royalties</td>
<td>0.00</td>
</tr>
<tr>
<td>4 Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>8 Substitute Payments in Lieu of Dividends or Interest</td>
<td>0.00</td>
</tr>
<tr>
<td>16 State Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>17 State/ Payer’s State No.</td>
<td>0.00</td>
</tr>
<tr>
<td>18 State Income</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Form 1099-INT**  2017 Interest Income

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Interest Income</td>
<td>110.00</td>
</tr>
<tr>
<td>2 Early Withdrawal Penalty</td>
<td>30.00</td>
</tr>
<tr>
<td>3 Interest on U.S. Savings Bonds and Treas. Obligations</td>
<td>0.00</td>
</tr>
<tr>
<td>4 Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>5 Investment Expenses</td>
<td>0.00</td>
</tr>
<tr>
<td>6 Foreign Tax Paid</td>
<td>0.00</td>
</tr>
<tr>
<td>7 Foreign Country or U.S. Possession</td>
<td>0.00</td>
</tr>
<tr>
<td>8 Tax-Exempt Interest</td>
<td>150.00</td>
</tr>
<tr>
<td>9 Specified Private Activity Bond Interest</td>
<td>0.00</td>
</tr>
<tr>
<td>10 Tax-Exempt Bond CUSIP No.</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Summary of 2017 Proceeds From Broker and Barter Exchange Transactions**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Price of Stocks, Bonds, etc.</td>
<td>6,350.00</td>
</tr>
<tr>
<td>Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Gross proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.
### FORM 1099-B* 2017 Proceeds from Broker and Barter Exchange Transactions

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

Report on Form 8949 with Box A checked and/or Schedule D, Part I

<table>
<thead>
<tr>
<th>Description, 1d Stock or Other Symbol, CUSIP</th>
<th>(IRS Form 1099-B box numbers are shown below in bold type)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Action</td>
<td>1a Date of Sale or Exchange</td>
</tr>
<tr>
<td>Dakota Co. Common Stock</td>
<td>Sale 03/01/2017</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
</tr>
</tbody>
</table>

### FORM 1099-B* 2017 Proceeds from Broker and Barter Exchange Transactions

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

Report on Form 8949 with Box E checked and/or Schedule D, Part II

<table>
<thead>
<tr>
<th>Description, 1d Stock or Other Symbol, CUSIP</th>
<th>(IRS Form 1099-B box numbers are shown below in bold type)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Action</td>
<td>1a Date of Sale or Exchange</td>
</tr>
<tr>
<td>Iowa Co. Common Stock</td>
<td>Sale 02/01/2017</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
</tr>
</tbody>
</table>

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
**US Schedule D Worksheet for Capital Loss Carryovers or Sale of Your Home 2016**

<table>
<thead>
<tr>
<th>Capital Loss Carryovers from This Year to Next Year</th>
<th>SSN: 316-00-XXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: Quincy and Marian Pike</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount from Form 1040, line 41, or Form 1040NR, line 38</td>
<td>34,372</td>
</tr>
<tr>
<td>2</td>
<td>Loss shown on Schedule D, line 21 as a positive amount</td>
<td>3,000</td>
</tr>
<tr>
<td>3</td>
<td>Combine lines 1 and 2. If -0- or less, enter -0-</td>
<td>37,372</td>
</tr>
<tr>
<td>4</td>
<td>Smaller of line 2 or line 3</td>
<td>3,000</td>
</tr>
<tr>
<td>5</td>
<td>Loss shown on Schedule D, line 7 as a positive amount</td>
<td>3,450</td>
</tr>
<tr>
<td>6</td>
<td>Gain, if any, shown on Schedule D, line 15</td>
<td>3,000</td>
</tr>
<tr>
<td>7</td>
<td>Add lines 4 and 6</td>
<td>3,000</td>
</tr>
<tr>
<td>8</td>
<td>Short-term capital loss carryover. Subtract line 7 from line 5. If -0- or less, enter -0-</td>
<td>3,000</td>
</tr>
<tr>
<td>9</td>
<td>Loss shown on Schedule D, line 15 as a positive amount</td>
<td>3,450</td>
</tr>
<tr>
<td>10</td>
<td>Gain, if any, shown on Schedule D, line 7</td>
<td>3,000</td>
</tr>
<tr>
<td>11</td>
<td>Subtract line 5 from line 4. If -0- or less, enter -0-</td>
<td>3,000</td>
</tr>
<tr>
<td>12</td>
<td>Add lines 10 and 11</td>
<td>3,000</td>
</tr>
<tr>
<td>13</td>
<td>Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-</td>
<td>450</td>
</tr>
</tbody>
</table>
Advanced Scenario 6: Test Questions

18. What is the total taxable interest income shown on Line 8a of Form 1040?
   a. $80
   b. $110
   c. $150
   d. $260

19. How does the code Q on Quincy's Form 1099-R from Essex Bank affect the return?
   a. The entire distribution is not taxable.
   b. Half of the distribution is taxable.
   c. The entire distribution is taxable.
   d. There is no such code. The taxpayer must get a corrected Form 1099-R from the bank.

20. What is the amount shown on Form 1040, Line 13 – Capital gain or loss?
   a. $1,916
   b. $2,451
   c. $2,366
   d. $2,001

21. How much of the $17,500 gross distribution reported on Form 1099-R is taxable in 2017? $ ________.

22. Is Quincy's Social Security income taxable?
   a. Yes, a portion of the Social Security income is taxable.
   b. Yes, all of the Social Security income is taxable.
   c. No, because their total income is less than $32,000.
   d. No, Social Security benefits are never taxable.

23. Are the Pikes entitled to claim an earned income credit for 2017?
   a. No, because their investment income exceeds the amount allowed to claim.
   b. No, Quincy is over the age of 65.
   c. No, Lucas is not a qualifying child for purposes of the EIC.
   d. Yes, they are eligible for the credit.

24. What is the total income tax withholding on the tax return? $________
Advanced Scenario 7: Austin Drake

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.

Note: 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

- Austin works as a customer service employee during the day. He also has a business as a personal trainer and fitness instructor, called Austin’s Abs. After work, he travels to teach classes at the gym five days a week.
- Austin is a cash-basis taxpayer who materially participates in the operation of his business. He did not make any payments that would require him to file Form 1099. Austin uses business code 812190.
- He received Form 1099-MISC for classes he taught at the gym. He had an additional $4,290 cash income in payments from individual clients not included on the Form 1099-MISC.
- He has a written mileage log showing the following miles for 2017. All his travel is within his local commuting area.
  - 3,750 miles from home to his main job
  - 2,850 miles from his main job to the gym where he taught classes and met individual clients
  - 1,300 miles from the gym each day to his home
- The total mileage on his car for 2017 was 11,230 miles. He placed his car in service on January 6, 2011. He always takes the standard mileage rate. This is Austin’s only car and it was available for personal use.
- Austin has records for other expenses relating to his business:
  - Advertising: $300
  - Supplies: $1,000
  - Nutritional supplements for his own consumption: $675
  - Business liability insurance: $610
  - Business license: $150
- Austin has a statement from his church stating he donated $650 on December 1, 2017.
- Austin also brought his Form 1098 showing the mortgage interest and real estate tax he paid.
- Austin has receipts for an eye exam for $80 and prescription contact lenses for $300.
- Austin donated $100 to a friend in need through a social networking site.
• This year, Austin will deduct state income tax on Schedule A. Last year, he did not itemize.

• Austin’s school loan was for qualified education expenses at an eligible institution.

• Austin has never taken a distribution from a retirement account and he was not a full-time student during 2017.

• Austin had health insurance all year through his employer. The insurance qualifies as MEC.
**Advanced Scenarios**

**Intake/Interview & Quality Review Sheet**

You will need:
- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.
- Volunteers are trained to provide high quality service and uphold the highest ethical standards.
- To report unethical behavior to the IRS, email us at wivol@irs.gov

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year’s return)

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Telephone number</th>
<th>Are you a U.S. citizen?</th>
<th>Is your spouse a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUSTIN</td>
<td></td>
<td>DRAKE</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Telephone number</th>
<th>Is your spouse a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Mailing address</th>
<th>Apt #</th>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1551 CONCORD CIRCLE</td>
<td></td>
<td>YOUR CITY</td>
<td>YES</td>
<td>YOUR ZIP</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Your Date of Birth</th>
<th>5. Your job title</th>
<th>6. Last year, were you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/22/1981</td>
<td>CUSTOMER SERVICE</td>
<td>a. Full-time student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. Totally and permanently disabled</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. Legally blind</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Your spouse’s Date of Birth</th>
<th>8. Your spouse’s job title</th>
<th>9. Last year, was your spouse:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>a. Full-time student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. Totally and permanently disabled</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. Legally blind</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Can anyone claim you or your spouse as a dependent?</th>
<th>11. Have you or your spouse:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes □ No □ Unsure</td>
<td>a. Been a victim of identity theft?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1. As of December 31, 2017, were you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Never Married</td>
</tr>
<tr>
<td>□ Married</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>a. If Yes, did you get married in 2017?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Yes □ No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>b. Did you live with your spouse during any part of the last six months of 2017?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Yes □ No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of final decree</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/28/2008</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of separate maintenance agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Widowed Year of spouse’s death</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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

| Name (first, last) | Date of Birth (month/day/yy) | Relationship to you (for example: son, daughter, parent, none, etc.) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/17 (yes/m) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person this year (yes/No) | Did this person provide more than 50% of his/her own support (yes/no) | Did this person provide less than $4,650 of income (yes/no) | Did this taxpayer(s) provide more than 50% of support for this person (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person this year (yes/no) |
|--------------------|-----------------------------|-----------------------------|-----------------------------------------------|----------------------|--------------------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
|                    |                             |                             |                                               |                      |                                                  |                                 |                                  |                                  |                                                                 |                                                                   |                                                                  |                                                                    |                                                                                                               |
|                    |                             |                             |                                               |                      |                                                  |                                 |                                  |                                  |                                                                 |                                                                   |                                                                  |                                                                    |                                                                                                               |
|                    |                             |                             |                                               |                      |                                                  |                                 |                                  |                                  |                                                                 |                                                                   |                                                                  |                                                                    |                                                                                                               |
|                    |                             |                             |                                               |                      |                                                  |                                 |                                  |                                  |                                                                 |                                                                   |                                                                  |                                                                    |                                                                                                               |
|                    |                             |                             |                                               |                      |                                                  |                                 |                                  |                                  |                                                                 |                                                                   |                                                                  |                                                                    |                                                                                                               |

To be completed by a Certified Volunteer Preparer

Form 13614-C (Rev. 10-2017)
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part III - Income - Last Year, Did You (or Your Spouse) Receive</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Tip Income?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>14. (M) Income (or loss) from Rental Property?</td>
</tr>
<tr>
<td></td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No</td>
</tr>
<tr>
<td></td>
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<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td></td>
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<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
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<td>5. (B) Medical expenses? (including health insurance premiums)</td>
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<td>6. (B) Home mortgage interest? (Form 1098)</td>
</tr>
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<td></td>
<td></td>
<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
</tr>
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<td>8. (B) Charitable contributions?</td>
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<td>9. (B) Child or dependent care expenses such as daycare?</td>
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<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
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<tr>
<td></td>
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<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part V - Life Events - Last Year, Did You (or Your Spouse)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5212F-SA, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
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<td></td>
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<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
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<td></td>
<td>7. (A) Receive the First Time Homebuyers Credit in 2009?</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>8. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? If so how much?</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>9. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>❌</td>
<td></td>
<td></td>
<td>1. Have health care coverage?</td>
</tr>
<tr>
<td>❌</td>
<td></td>
<td></td>
<td>2. Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C</td>
</tr>
<tr>
<td></td>
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<td>3a. If yes, were advance credit payments made to help you pay your health care premiums?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3b. If yes, is everyone listed on your Form 1065-A being claimed on this tax return?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit [http://www.healthcare.gov/](http://www.healthcare.gov/) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependsents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (This email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, your spouse if filing jointly, want $3 to go to this fund □ You □ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit □ Yes ❌ No
   b. To purchase U.S. Savings Bonds □ Yes ❌ No
   c. To split your refund between different accounts □ Yes ❌ No

4. If you have a balance due, would you like to make a payment directly from your bank account? □ Yes ❌ No

5. Have you or your spouse received any letters from the Internal Revenue Service? □ Yes ❌ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE □ Prefer not to answer

7. Do you or any member of your household have a disability? □ Yes ❌ No □ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? □ Yes ❌ No □ Prefer not to answer

Additional comments
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse’s) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked “yes” in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- Allcredits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SID is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initials (optional)  Certified Volunteer Quality Reviewer’s name/initials (optional)

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T.SP, 1111 Constitution Ave, NW, Washington, DC 20224.
Advanced Scenarios

101
Advanced Scenario 7: Test Questions

25. What income must Austin report for his business on Schedule C-EZ or C?
   a. Income reported on Form 1099-MISC for classes he taught at the gym.
   b. Cash income in payments from individual clients.
   c. None. He must report all income from his personal training business on Line 21, Other income.
   d. Both his income reported on the Form 1099-MISC and the cash income from his clients.

26. What is Austin’s mileage expense deduction (at the standard mileage rate) for his business as a personal trainer?
   a. $1,525
   b. $2,220
   c. $3,531
   d. $4,227

27. Which item(s) cannot be deducted by Austin as a business expense? (Select all that apply.)
   a. Business license
   b. Business liability insurance
   c. Advertising
   d. Nutritional supplements

28. How does Austin’s self-employment tax affect his tax return?
   a. Austin’s self-employment tax is not reported anywhere on Form 1040.
   b. A portion of the self-employment tax is deducted as a business expense on Schedule C-EZ or C.
   c. The self-employment tax is shown on Form 1040, Other Taxes section, and the full amount is deducted on Schedule A, Taxes You Paid section.
   d. The self-employment tax is shown on Form 1040, Other Taxes section, and the deductible part is an adjustment on Form 1040, page 1.

29. What is the amount Austin can take as a student loan interest deduction?
   $______.

30. What are Austin’s total itemized deductions on Schedule A, line 29?
   a. $6,856
   b. $8,056
   c. $8,156
   d. $8,436
31. The amount of Austin’s retirement savings contributions credit in the Tax and Credits section of Form 1040 is $120.
   a. True
   b. False

32. Austin is not able to pay the entire balance due by the due date of the return (without extensions). What are his options?
   a. He can submit a Form 9465, Installment Agreement Request.
   b. He can contact the IRS for a full pay 120-day agreement.
   c. He can pay using his credit card.
   d. Any of the above.
Advanced Scenario 8: Robert Wharton

Interview Notes

• Robert, age 33, lived and worked in the U.S. all year. He is single and has no dependents.

• Robert is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).

• Robert had wages of $19,000. He had no other income.

• He did not have any health insurance for all of 2017.

• If he gets a refund, Robert would like to split it between two separate bank accounts.

Advanced Scenario 8: Test Questions

33. What form must be used to split Robert’s refund?
   a. Form 8888
   b. Form 8880
   c. Form 8862
   d. There is no form. A refund can’t be split.

34. Which health coverage exemption does Robert qualify for?
   a. Short Coverage Gap
   b. Income below the filing threshold
   c. Not lawfully present in the U.S. and not a U.S. citizen
   d. None, Robert doesn’t qualify for an exemption

35. Refer to Publication 4012, Tab H. Which of the following qualify as minimum essential coverage?
   a. Medicare Advantage plans
   b. COBRA coverage
   c. Employer-sponsored coverage under a group health plan
   d. All of the above
   e. A and C only
Directions
The first four scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Advanced Scenario 1: Darcy and Chris Tabor

Interview Notes
• Darcy is 45 years old, single, and a U.S. citizen with a valid Social Security number. She had $45,000 in wages.
• During the interview with Darcy, you determine the following facts:
  – Darcy’s son Chris, age 21, is unmarried and was a full-time student working on a degree in accounting during 2017.
  – Chris’ income was $8,500 in wages, which he used to pay his tuition. He did not provide more than half his own support.
  – Chris lived on campus during the school year, but came home on breaks and for the summer.
  – Chris is in his third year of college.
  – Chris has never had a felony drug conviction.
  – Chris is a U.S. citizen with a valid Social Security number.

Advanced Scenario 1: Retest Questions

1. Chris can claim his own personal exemption if his mother decides not to claim him as a dependent.
   a. True
   b. False

2. If Darcy claims Chris as a dependent on her return, Darcy cannot claim the American opportunity credit because Chris paid his own tuition.
   a. True
   b. False
Interview Notes

- Mike is 50 and made $36,000 in wages in 2017. He is single and pays all the cost of keeping up his home.
- Mike’s daughter, Brittany, lived with Mike all year.
- Brittany’s son, Hayden, was born in November 2017. Hayden lived in Mike’s home since birth.
- Brittany is 25, single, and had $1,500 in wages in 2017. She is not disabled.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 2: Retest Questions

3. Can Brittany claim Hayden as a dependent?
   a. No, because Hayden didn’t live with Brittany for more than 6 months.
   b. No, because Brittany qualifies as Mike’s dependent.
   c. Yes, because Brittany had earned income.
   d. Yes, because Brittany is Hayden’s mother.

4. How many qualifying children does Mike have for the earned income credit?
   a. 0
   b. 1
   c. 2

5. Mike’s most advantageous filing status is Head of Household.
   a. True
   b. False
Interview Notes

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry, Claudia, and Alyssa lived in the U.S. all year and all have Individual Taxpayer Identification Numbers (ITINs).
- Henry earned $37,000 in wages. Claudia had $5,000 in wage income. They had no other income.
- Henry and Claudia provided all the support for Alyssa.

Advanced Scenario 3: Retest Questions

6. Henry and Claudia are eligible to claim the earned income credit.
   a. True
   b. False

7. Henry and Claudia can claim Alyssa as a dependent, but not for the child tax credit.
   a. True
   b. False
Advanced Scenario 4: Martin Huron

Interview Notes

- Martin is married, but did not live with or have contact with his spouse in 2017. He does not know where she is. He indicated on the intake sheet that he is not legally separated.
- Martin does not have children or any other dependents.
- Martin worked as a clerk and earned $36,000 in wages. He had no other income.
- In 2017, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid $1,200 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid $400 for course books from an online bookseller.
- Martin paid $150 for a parking permit. It was not a requirement of enrollment.
- Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

Advanced Scenario 4: Retest Questions

8. Martin’s most advantageous allowable filing status is Single.
   a. True
   b. False

9. Considering Martin’s filing status and using Publication 4012, Tab J, Education Credits, Martin is eligible to claim the lifetime learning credit.
   a. True
   b. False
Advanced Scenario 5: Retest Questions

Directions

Read the information for Samantha Rollins beginning on page 71.

10. Head of Household is the most advantageous allowable filing status Samantha can use.
   a. True
   b. False

11. How many qualifying persons does Samantha have for the earned income credit?
   a. 0
   b. 1
   c. 2
   d. 3

12. What is the credit for child and dependent care expenses in the tax and credits section of Samantha’s Form 1040? $________.

13. The total amount of qualified educational expenses used in the calculation of Samantha’s 2017 American opportunity credit is:
   a. $3,300
   b. $3,800
   c. $4,000
   d. $4,240

14. What is the amount of Samantha’s self-employment tax in the Other Taxes section of Form 1040, page 2? $________.

15. Where is Samantha’s unemployment income reported?
   a. Form 1040, Line 19
   b. Form 1040, Line 7
   c. Unemployment income does not need to be reported
   d. Form 1040, Line 21

16. Samantha’s cancelled debt from Form 1099-C must be included on her federal income tax return, Line 21, as other income.
   a. True
   b. False
17. Which exception can Samantha use to avoid the 10% additional tax on the early distribution from her IRA on Form 5329?
   a. She does not qualify for an exception
   b. Distribution made for higher education expenses
   c. Distribution made for purchase of a first home
   d. Distribution due to total and permanent disability
Advanced Scenario 6: Retest Questions

Directions

Refer to the scenario information for Quincy and Marian Pike, beginning on page 83.

18. The total amount of taxable interest income shown on Line 8a is $260.
   a. True
   b. False

19. Quincy’s entire $4,500 Roth IRA distribution is taxable.
   a. True
   b. False

20. The net capital gain or loss reported on Form 1040, Line 13 is a gain of $2,366.
   a. True
   b. False

21. How much of the $17,500 gross distribution reported on Form 1099-R from Hickory Corporation is taxable in 2017?
   a. $17,500
   b. $17,137
   c. $17,067
   d. $16,797

22. A portion of Quincy’s Social Security income is taxable.
   a. True
   b. False

23. The Pikes are entitled to an earned income credit for 2017.
   a. True
   b. False

24. The total withholding on the tax return is $2,200.
   a. True
   b. False
Advanced Scenario 7: Retest Questions

Directions

Refer to the scenario information for Austin Drake, beginning on page 94.

25. Austin must report the income on Form 1099-MISC and the cash income from his clients on Form 1040, Line 21, Other income.
   a. True
   b. False

26. What is Austin’s mileage expense deduction (at the standard mileage rate) for his business as a personal trainer? $______.

27. Austin cannot deduct the amount he pays for nutritional supplements.
   a. True
   b. False

28. The full amount of the self-employment tax is deducted on Schedule A, in the Taxes You Paid section.
   a. True
   b. False

29. Austin can take a student loan interest deduction of $2,650.
   a. True
   b. False

30. What is Austin’s total itemized deductions on Schedule A, line 29? $______.

31. What is the amount of Austin’s retirement savings contributions credit? $______.

32. Austin wants to pay his balance due with his credit card. Can he do that?
   a. Yes
   b. No
Advanced Scenario 8: Robert Wharton

Interview Notes

- Robert, age 33, lived and worked in the U.S. all year. He is single and has no dependents.
- Robert is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).
- Robert had wages of $19,000. He had no other income.
- He did not have any health insurance for all of 2017.
- If he gets a refund, Robert would like to split it between two separate bank accounts.

Advanced Scenario 8: Retest Questions

33. Robert must use Form 8888 to split his refund between his two bank accounts.
   a. True
   b. False

34. Robert does **not** qualify for a coverage exemption, and will need to make a shared responsibility payment (SRP) when filing his tax return.
   a. True
   b. False

35. Refer to Publication 4012, Tab H. Which of the following coverages **do not** qualify as minimum essential coverage?
   a. Medicare Advantage plans
   b. COBRA coverage
   c. Dental insurance
   d. Employer-sponsored coverage under a group health plan
Directions

The first two 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: John and Julia Washington

Interview Notes

1. John and Julia lived in San Diego, where Julia was stationed with the Army for three years. She received new orders to move to Colorado Springs. This is a permanent change of station (PCS).
2. They decided to make a Personally Procured Move (PPM) and save money.
3. John traveled to Colorado Springs in June to find a home to rent. They wanted to find a place with a good school district for their two kids. He spent $1,000 on round-trip airfare, hotel, food, and a rental car.
4. On October 5, 2017, John and Julia packed all their belongings and began driving from San Diego to Colorado Springs. On the way, they made a side trip to Yosemite National Park. Their trip took them a total of five days and four nights instead of the authorized four days and three nights.
5. Their move was estimated to cost $3,700, and the Army provided $3,515 in advance.
6. The Washingtons drove their U-Haul truck a total of 1,512 miles. The shortest, most direct route from San Diego to Colorado Springs is 1,143 miles. The cost for lodging was $112 a night, which is considered a reasonable expense. John and Julia spent $400 on food and $250 on entertainment. They also paid $500 to ship their golden lab, Stella, because she gets car sick.
7. John and Julia are U.S. citizens and have valid Social Security numbers.

Military Scenario 1: Test Questions

1. How much can John and Julia claim as qualified lodging expenses?
   a. $0
   b. $224
   c. $336
   d. $448

2. How many miles can John and Julia use to calculate their qualified moving expense? __________ miles
3. John and Julia can claim their $400 food expense as a qualified moving expense.
   a. True
   b. False

4. Can John claim his trip to locate a house to rent as a qualified moving expense?
   a. Yes, because he was looking for a good school district for the kids.
   b. Yes, because it was a house hunting trip that they needed to make in order to move to the new PCS.
   c. No, only the actual move to the new PCS is an allowable expense.
   d. He can only claim the air fare for the house-hunting trip.

5. John and Julia's net financial profit from the move will be reported on a Form W-2.
   a. True
   b. False
Military Scenario 2: Drew and Colby Denison

Interview Notes

- Drew and Colby Denison are married and have one five-year-old child who lived with Colby all year.
- Drew, Colby, and their child are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on January 10, 2017. His last day in the combat zone was January 31, 2018.
- Drew’s Form W-2 shows:
  - Box 1 = $12,000
  - Box 12a = $32,000, Code Q
- Colby’s Form W-2 shows $10,200 in box 1. This was her only income.

Military Scenario 2: Test Questions

6. Since Drew was deployed during 2017, Drew and Colby ask what filing status they should use. What is your response?
   a. Drew and Colby can each choose to file as Single.
   b. It would be most advantageous to file Married Filing Jointly since they may be able to claim the earned income tax credit.
   c. Colby can file as Head of Household and claim the child, and Drew must file as Single.
   d. Colby must file Married Filing Separately since Drew was absent from the home most of the year.

7. The amount of taxable wages that will be reported on the Denisons’ Form 1040, line 7 is $______.

8. Nontaxable combat pay may be included in earned income if it results in a higher earned income credit.
   a. True
   b. False

9. The Denisons have 278 days from January 31, 2018 to file their 2016 tax return (180 days plus the 98 days that remained before the April 18, 2017 deadline when Drew entered the combat zone).
   a. True
   b. False
Military Scenarios

Military Scenario 3: Scott and Sandra Greene

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.

Note: 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

- Scott and Sandra want to file a joint return.
- Sandra works in retail and is a member of the Army Reserve.
- Sandra attended Army Reserve training sessions one weekend per month. The training takes place over 100 miles away from home. She incurred the following expenses that were not reimbursed:
  - Drove 2,500 miles based on written records.
  - Scott and Sandra own two vehicles and both are available for personal use.
  - Total mileage in 2017 for Sandra’s sedan was 15,000 miles. Her car was placed in service 7/1/2013. Her average daily roundtrip commuting distance is 26 miles.
  - $2,435 for lodging (within federal per diem rate for the area).
  - $1,620 for meals (within federal per diem rate for the area).
  - $275 for uniforms permitted to be worn while off-duty.
- Scott owns rental property, which he placed into service in 2013.
  - Rental property: Scott is an active participant.
    - Single family residence, 1000 Sunflower Street, Your City, Your State
    - Purchased property: 04/30/2005.
    - Annual rental income: $10,200.
      - Insurance: $750.
      - Management fees: $520.
      - Scott fixed a broken toilet and some rusty pipes. He paid $375 for the toilet and new pipes. He estimates that a plumber would have charged $150 for labor.
      - Real property tax: $1,300.
      - Depreciation: $2,200.
      - Scott did not make any payments that would require him to file Form 1099.
- Scott and Sandra did not itemize last year and do not have enough deductions to itemize this year.
- Scott and Sandra have a health insurance plan through Scott’s former employer’s retiree coverage which qualifies as minimum essential coverage.
### Part III - Income - Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Wages or Salary? (Form W-2)</th>
<th>If yes, how many jobs did you have last year?</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Tip Income?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Interest/Dividends from checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (B) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>14. (M) Income (or loss) from Rental Property?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Alimony or separate maintenance payments?</th>
<th>If yes, do you have the recipient’s SSN?</th>
<th>Yes</th>
<th>No</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account?</td>
<td>IRA (A)</td>
<td>401K (B)</td>
<td>Roth IRA (B)</td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Medical expenses? (including health insurance premiums)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Home mortgage interest? (Form 1098)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Charitable contributions?</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (B) Child or dependent care expenses such as daycare?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12. (B) Student loan interest? (Form 1098-E)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part V - Life Events - Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year?</td>
<td>If yes, for which tax year?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>6. (B) Live in an area that was affected by a natural disaster?</td>
<td>If yes, where?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. (A) Receive the First Time Homebuyers Credit in 2009?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Make estimated tax payments or apply last year’s refund to this year’s tax?</td>
<td>If so how much?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

Yes | No | Unsure | Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)

1. (B) Have health care coverage?
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

   3a. (a) If yes, were advance credit payments made to help you pay your health care premiums?
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

   3b. (b) If yes, is everyone listed on your Form 1095-A being claimed on this tax return?
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

4. (B) Have an exemption granted by the Marketplace?
   • [ ] Yes
   • [ ] No
   • [ ] Unsure

Visit [http://www.healthcare.gov/](http://www.healthcare.gov/) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII - Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   - [ ] You
   - [ ] Spouse

3. If you are due a refund, would you like:
   a. Direct deposit [ ] Yes [ ] No
   b. To purchase U.S. Savings Bonds [ ] Yes [ ] No
   c. To split your refund between different accounts [ ] Yes [ ] No

4. If you have a balance due, would you like to make a payment directly from your bank account? [ ] Yes [ ] No

5. Have you or your spouse received any letters from the Internal Revenue Service? [ ] Yes [ ] No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? □ English □ Spanish □ Other □ Prefer not to answer

7. Do you or any member of your household have a disability? □ Yes □ No □ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? □ Yes □ No □ Prefer not to answer

Additional comments
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse’s) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income (including income with or without source documents) checked “yes” in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initials (optional) | Certified Volunteer Quality Reviewer’s name/initials (optional)

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1954. 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:SP, 1111 Constitution Ave., NW, Washington, DC 20224.
<table>
<thead>
<tr>
<th>a Employee's social security number</th>
<th>410-00-XXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>b Employer identification number (EIN)</td>
<td>40-500XXXX</td>
</tr>
<tr>
<td>c Employer's name, address, and ZIP code</td>
<td>BLOOMFIELD DEPARTMENT STORE 5330 PORTER YOUR CITY, STATE ZIP</td>
</tr>
<tr>
<td>d Control number</td>
<td></td>
</tr>
<tr>
<td>e Employee's first name and initial</td>
<td>Last name</td>
</tr>
<tr>
<td>1 Wages, tips, other compensation</td>
<td>2 Federal income tax withheld</td>
</tr>
<tr>
<td>26,000.00</td>
<td>2,510.00</td>
</tr>
<tr>
<td>3 Social security wages</td>
<td>4 Social security tax withheld</td>
</tr>
<tr>
<td>26,000.00</td>
<td>1,587.20</td>
</tr>
<tr>
<td>5 Medicare wages and tips</td>
<td>6 Medicare tax withheld</td>
</tr>
<tr>
<td>25,500.00</td>
<td>371.20</td>
</tr>
<tr>
<td>7 Social security tips</td>
<td>8 Allocated tips</td>
</tr>
<tr>
<td>n Nonqualified plans</td>
<td></td>
</tr>
<tr>
<td>s Social security tax withheld</td>
<td></td>
</tr>
<tr>
<td>10 Dependent care benefits</td>
<td></td>
</tr>
<tr>
<td>12b See instructions for box 12</td>
<td></td>
</tr>
<tr>
<td>13b</td>
<td></td>
</tr>
<tr>
<td>14 Other</td>
<td></td>
</tr>
<tr>
<td>15 State Employer's state ID number</td>
<td>16 State wages, tips, etc.</td>
</tr>
<tr>
<td>17 State income tax</td>
<td>18 Local wages, tips, etc.</td>
</tr>
<tr>
<td>19 Local income tax</td>
<td></td>
</tr>
<tr>
<td>20 Locality name</td>
<td></td>
</tr>
</tbody>
</table>

Form W-2 Wage and Tax Statement 2017

Department of the Treasury—Internal Revenue Service

Copy B—To BeFiled With Employee’s FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
**Military Scenarios**

<table>
<thead>
<tr>
<th>PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</th>
</tr>
</thead>
<tbody>
<tr>
<td>EATON INC 941 FREMONT AVENUE YOUR CITY, STATE ZIP</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payee's federal identification number</th>
<th>RECIPIENT'S identification number</th>
<th>Capital gain (included in box 2a)</th>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-700XXXXXX</td>
<td>544-00-XXXX</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RECIPIENT'S name</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCOTT GREENE</td>
</tr>
</tbody>
</table>

**Street address (including apt. no.)**

| 723 CARVER RD |

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

<table>
<thead>
<tr>
<th>YOUR CITY, STATE ZIP</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Amount allocable to IRAs within 5 years</th>
<th>1st year of design. Roth contrib.</th>
<th>FATCA filing requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of distribution</th>
<th>Percentage of total distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>$520.00</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of locality</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Local distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>OMB No. 1545-0119</th>
<th>Form 1099-R</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**Copy B**

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

This information is being furnished to the Internal Revenue Service.

**Form 1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service
10. What is the correct amount of wages reported on Form 1040, line 7? $____.

11. How is Scott’s rental real estate income reported on the joint tax return?
   a. Rental income and expenses are reported on Schedule E.
   b. Rental income is reported on Schedule E and rental expenses are reported on Schedule A.
   c. Scott’s rental income should not be reported on their joint return.
   d. Net rental expenses are reported on Form 1040, Line 21.

12. What is Scott’s net rental real estate income?
   a. $4,905
   b. $5,055
   c. $5,805
   d. $7,255

13. The volunteer must use the simplified method to compute the taxable portion of Scott’s retirement income reported on Form 1099-R.
   a. True
   b. False

14. What form should Sandra use to deduct her ordinary and necessary expenses as a reservist?
   a. Schedule A
   b. Schedule C or C-EZ
   c. Form 2106 or 2106-EZ
   d. Schedule E

15. What is the total federal income tax withheld on Form 1040, page 2?
   a. $1,000
   b. $2,510
   c. $3,070
   d. $4,070
Military Course Retest Questions

Directions

The first two 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: John and Julia Washington

Interview Notes

- John and Julia lived in San Diego, where Julia was stationed with the Army for three years. She received new orders to move to Colorado Springs. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM) and save money.
- John traveled to Colorado Springs in June to find a home to rent. They wanted to find a place with a good school district for their two kids. He spent $1,000 on round-trip airfare, hotel, food, and a rental car.
- On October 5, 2017, John and Julia packed all their belongings and began driving from San Diego to Colorado Springs. On the way, they made a side trip to Yosemite National Park. Their trip took them a total of five days and four nights instead of the authorized four days and three nights.
- Their move was estimated to cost $3,700, and the Army provided $3,515 in advance.
- The Washingtons drove their U-Haul truck a total of 1,512 miles. The shortest, most direct route from San Diego to Colorado Springs is 1,143 miles. The cost for lodging was $112 a night, which is considered a reasonable expense. John and Julia spent $400 on food and $250 on entertainment. They also paid $500 to ship their golden lab, Stella, because she gets car sick.
- John and Julia are U.S. citizens and have valid Social Security numbers.
Military Scenario 1: Retest Questions

1. How much can John and Julia claim as qualified lodging expenses? $\underline{\hspace{2cm}}$.

2. How much can John and Julia claim as a qualified moving expense for mileage? (Round to the nearest dollar.)
   a. $194
   b. $257
   c. $612
   d. $809

3. John and Julia can claim all of the following as qualified moving expenses: $400 for food, $250 for entertainment, and the $500 to ship their dog Stella.
   a. True
   b. False

4. John’s trip to locate a house is a qualified moving expense.
   a. True
   b. False

5. The net financial gain from John and Julia’s move does not need to be reported on their tax return.
   a. True
   b. False
Military Scenario 2: Drew and Colby Denison

Interview Notes

- Drew and Colby Denison are married and have one five-year-old child who lived with Colby all year.
- Drew, Colby, and their child are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on January 10, 2017. His last day in the combat zone was January 31, 2018.
- Drew’s Form W-2 shows:
  - Box 1 = $12,000
  - Box 12a = $32,000, Code Q
- Colby’s Form W-2 shows $10,200 in box 1. This was her only income.

Military Scenario 2: Retest Questions

6. Colby can file as Head of Household and Drew can file as Single.
   a. True
   b. False

7. What are the Denisons’ taxable wages that will be reported on their Form 1040, line 7?
   a. $12,000
   b. $22,200
   c. $32,000
   d. $54,200

8. Combat pay is never considered earned income when calculating the earned income credit.
   a. True
   b. False

9. The Denisons have only 98 days from January 31, 2018 to file their 2016 return (the number of days that remained before the tax filing deadline when Drew entered the combat zone).
   a. True
   b. False
Directions
Refer to the scenario information for Scott and Sandra Greene beginning on page 118.

10. The correct amount of total wages reported on Form 1040, line 7 is $22,200.
   a. True
   b. False

11. The net rental income (rental income minus expenses) is figured using Schedule E and reported as rental income on the income section of Form 1040.
   a. True
   b. False

12. The total rental expenses claimed on Scott’s Schedule E is:
   a. $3,145
   b. $5,295
   c. $5,145
   d. $5,055

13. Scott’s taxable retirement income is $________.

14. As a reservist, what are the total allowable expenses that Sandra can deduct as an employee business expense?
   a. Uniforms, lodging, meals, and mileage
   b. Lodging, 1/2 the cost of the meals, and the business mileage
   c. Mileage and lodging
   d. None of the above

15. What is the total federal income tax withheld on Form 1040, page 2? $________
International Scenarios

Directions

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

International Scenario 1: Sheldon and Victoria Taft

Interview Notes

- Sheldon and Victoria were married last year and live in England.
- Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen of England.
- During the interview, Victoria mentions that she has never filed a joint return with Sheldon. She asks the volunteer what is required to file a joint return with Sheldon. Based on the information provided, Victoria decides she does not want to be treated as a resident alien for U.S. tax filing purposes this year.
- Sheldon worked for a U.S.-based company and earned $55,000. Victoria worked part-time and earned the equivalent of $12,000 in U.S. dollars.
- Sheldon and Victoria’s daughter, Riley, lives with them. Riley is eight months old, a U.S. citizen, and has a valid Social Security number.
- Victoria has another child from a previous marriage; Adam is five years old and is a citizen of England. Sheldon has not adopted Adam.
- Sheldon and Victoria provided all the financial support for Riley and Adam.
**International Scenario 1: Test Questions**

1. Can Sheldon claim Riley and Adam as dependents on his tax return?
   a. Sheldon can claim Riley since she is a U.S. citizen, but not Adam since he is a resident of England and not a U.S. citizen.
   b. Yes, Sheldon can claim both Riley and Adam on his tax return.
   c. No, Sheldon cannot claim Riley or Adam as dependents because they live outside the U.S., Canada, or Mexico.
   d. No, Riley and Adam do not meet the citizen or resident test.

2. Victoria does not want to elect to file a joint return with Sheldon. What is the most advantageous filing status for Sheldon?
   a. Married Filing Separately
   b. Single
   c. Head of Household
   d. Qualifying Widower

3. On his U.S. tax return, how should Sheldon treat Victoria’s income?
   a. Because Victoria did not choose to file a joint return, Sheldon should report her income as his own on a separate return.
   b. Victoria’s income is not included on the return because she does not choose to be treated as a resident alien.
   c. Because their combined income is less than the foreign earned income exclusion limit, Sheldon doesn’t need to file a return.
   d. Victoria’s worldwide income must be reported on Sheldon’s return.

4. In the future, if Victoria and Sheldon choose to file Married Filing Jointly and treat Victoria as a resident alien for tax purposes, this election will continue each year unless suspended or ended.
   a. True
   b. False
International Scenario 2: Kent and Paige Creston

Interview Notes

- Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2017, for Paige’s temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- Neither Kent nor Paige works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days sightseeing throughout Europe in June.
- Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige’s sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
- Kent and Paige plan to return to the U.S. when Paige’s assignment ends in 2018.

International Scenario 2: Test Questions

5. Which test qualifies Kent and Paige for the foreign earned income exclusion?
   a. Physical presence test
   b. Bona fide residence test
   c. Kent and Paige are not eligible to exclude their foreign earned income.

6. In order to qualify for the physical presence test, the 330 days spent in a foreign country must fall within a calendar year.
   a. True
   b. False
International Scenario 3: Jeff and Jane Oneida

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.

Note: 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

• Jeff and Jane are married and are U.S. citizens. They have lived and worked in Germany since February 1, 2014. They did not return to the U.S. at any time during 2017. They want to file a joint return.

• Income:
  – Jeff is employed as a manager. He works for Halmer Company, 4750 Munchen Court, 87600 Kaufbeuren, Bavaria, Germany.
  – Jeff has a year-end statement from his employer showing he earned $35,000 in wages (converted to U.S. dollars).
  – Jeff paid income taxes throughout the year to Germany. Converted to U.S. dollars, the total income tax Jeff paid was $4,000.
  – They took the foreign earned income exclusion for Jeff’s earnings for the last three years and expect to take it again this year. They have never revoked this exclusion.
  – Jeff’s visa type: Unlimited.
  – Jane works at the U.S. Consulate and has a Form W-2 for her salary.

• Jeff and Jane have checking and savings accounts at a German bank. Converted to U.S. dollars, Viterbo Bank paid them $216 in interest. The Oneidas paid foreign tax to Germany on this interest income in the amount of €55.50. The exchange rate on the date they paid the tax was 1 U.S. Dollar (USD) = .90 Euro.

• They are not required to file FinCEN Form 114 and they did not receive a distribution, were not grantors of, nor were they transferors to a foreign trust.

• The couple rents an apartment at 240 Hauptstrasse, 87600 Kaufbeuren, Germany, located in the state of Bavaria. They do not maintain any other residence abroad or in the U.S.

• They consider themselves residents of Germany and have never stated otherwise.

• Jeff and Jane did not itemize for 2016 and do not have enough deductions to itemize for 2017.

Jeff and Jane are covered under a health care plan purchased through Jane’s employer.
**Form 13614-C**

**Department of the Treasury - Internal Revenue Service**

**Intake/Interview & Quality Review Sheet**

You will need:
- Tax information such as Forms W-2, 1099, 1098, 1089.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at w1.voltax@irs.gov

### Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Telephone number</th>
<th>Are you a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>JEFF</td>
<td></td>
<td>ONEIDA</td>
<td>YOUR PHONE #</td>
<td>Yes ☒ No ☐</td>
</tr>
<tr>
<td>2. Your spouse's first name</td>
<td>M.I.</td>
<td>Last name</td>
<td>Telephone number</td>
<td>Is your spouse a U.S. citizen?</td>
</tr>
<tr>
<td>JANE</td>
<td></td>
<td>ONEIDA</td>
<td></td>
<td>Yes ☒ No ☐</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Mailing address</th>
<th>Apt #</th>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>240 HAUPTSTRASSE</td>
<td></td>
<td>KAUFBEUREN</td>
<td>GERMANY</td>
<td>87600</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Your Date of Birth</th>
<th>5. Your job title</th>
<th>6. Last year, were you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/03/1982</td>
<td>MANAGER</td>
<td>a. Full-time student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. Totally and permanently disabled</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. Legally blind</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Your spouse's Date of Birth</th>
<th>8. Your spouse's job title</th>
<th>9. Last year, was your spouse:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/21/1984</td>
<td>CLERK</td>
<td>a. Full-time student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. Totally and permanently disabled</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. Legally blind</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Can anyone claim you or your spouse as a dependent?</th>
<th>11. Have you or your spouse:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No ☐ Yes ☒</td>
<td>a. Been a victim of identity theft?</td>
</tr>
<tr>
<td></td>
<td>b. Adopted a child? ☒ No ☐</td>
</tr>
</tbody>
</table>

### Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:
   - Never Married ☐
   - Married ☒

   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

   - a. If Yes, Did you get married in 2017? Yes ☒ No ☐
   - b. Did you live with your spouse during any part of the last six months of 2017? Yes ☐ No ☒

   - Divorced ☐
   - Legally Separated ☐
   - Widowed ☐

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

<table>
<thead>
<tr>
<th>Name (first, last)</th>
<th>Do not enter your name or spouse's name below</th>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>Relationship to you (for example: son, daughter, parent, none, etc.)</th>
<th>Number of months lived in your home last year</th>
<th>US Citizen (yes/no)</th>
<th>Resident of US, Canada, or Mexico of December 31, 2017 (yes/no)</th>
<th>Single or Married as of December 31, 2017 (yes/no)</th>
<th>Full-Time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
<th>Is this person a qualifying child/relative of any other person? (yes/no)</th>
<th>Did this person provide more than 50% of his/her own support last year? (yes/no)</th>
<th>Did this person provide more than 50% of support for this person? (yes/no/half)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th>
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<tbody>
<tr>
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</tr>
</tbody>
</table>

To be completed by a Certified Volunteer Preparer

Catalog Number 52121E

www.irs.gov
### Part III—Income—Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Wages or Salary? (Form W-2)</th>
<th>If yes, how many jobs did you have last year?</th>
<th>2. (One W-2, and Jeff’s foreign income)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Tip Income?</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Scholarships? (Forms W-2, 1098-T)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Interest/Dividends from checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Refund of state/local income taxes? (Form 1099-G)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Alimony or separate maintenance payments?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Self-Employment income? (Form 1099-MISC, cash)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Cash/Check payments for any work performed not reported on Forms W-2 or 1099?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (Including your home) (Forms 1099-S, 1099-B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Unemployment Compensation? (Form 1099-G)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(M) Income (or loss) from Rental Property?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part IV—Expenses—Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Alimony or separate maintenance payments?</th>
<th>If yes, do you have the recipient’s SSN?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Contributions to a retirement account?</td>
<td>IRA (A)</td>
<td>401K (B)</td>
<td>Roth IRA (B)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Medical expenses? (including health insurance premiums)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Home mortgage interest? (Form 1098)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Charitable contributions?</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Child or dependent care expenses such as daycare?</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(B) Student loan interest? (Form 1098-E)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part V—Life Events—Last Year, Did You (or Your Spouse)

| Yes | No | Unsure | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |                                            |                                          |
|-----|----|--------|-------------------------------------------------|--------------------------------------------|                                          |
|     |    |        | (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |                                            |                                          |
|     |    |        | (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? | If yes, for which tax year? |                                            |
|     |    |        | (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |                                            |                                          |
|     |    |        | (B) Live in an area that was affected by a natural disaster? | If yes, where? |                                            |
|     |    |        | (B) Receive the First Time Homebuyers Credit in 2008? |                                            |                                          |
|     |    |        | (B) Make estimated tax payments or apply last year’s refund to this year’s tax? | If so how much? |                                            |
|     |    |        | (B) File a federal return last year containing a ‘capital loss carryover’ on Form 1040 Schedule D? |                                            |                                          |
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Have health care coverage?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit [http://www.healthcare.gov/](http://www.healthcare.gov/) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

**Part VII – Additional Information and Questions Related to the Preparation of Your Return**

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   - Check here if you, or your spouse if filing jointly, want $3 to go to this fund
   - You
   - Spouse

3. If you are due a refund, would you like:
   - a. Direct deposit
   - Yes
   - No
   - b. To purchase U.S. Savings Bonds
   - Yes
   - No
   - c. To split your refund between different accounts
   - Yes
   - No

4. If you have a balance due, would you like to make a payment directly from your bank account?
   - Yes
   - No

5. Have you or your spouse received any letters from the Internal Revenue Service?
   - Yes
   - No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE

7. Do you or any member of your household have a disability?
   - Yes
   - No
   - Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces?
   - Yes
   - No
   - Prefer not to answer

---

**Catalog Number 52121E**

www.irs.gov

Form 13614-C (Rev. 10-2017)
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initials (optional) | Certified Volunteer Quality Reviewer’s name/initials (optional)

Additional Tax Preparer notes

---

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE.W.CAR.MPT.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224.
<table>
<thead>
<tr>
<th>Wages, tips, other compensation</th>
<th>52,000.00</th>
<th>2 Federal income tax withheld</th>
<th>6,200.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social security wages</td>
<td>52,000.00</td>
<td>Social security tax withheld</td>
<td>3,224.00</td>
</tr>
<tr>
<td>Medicare wages and tips</td>
<td>52,000.00</td>
<td>Medicare tax withheld</td>
<td>754.00</td>
</tr>
<tr>
<td>Social security tips</td>
<td>8</td>
<td>Allocated tips</td>
<td></td>
</tr>
<tr>
<td>Control number</td>
<td></td>
<td>Verification code</td>
<td></td>
</tr>
<tr>
<td>Employee’s first name and initial</td>
<td>Jane</td>
<td>Last name</td>
<td>Oneida</td>
</tr>
<tr>
<td>Nonqualified plans</td>
<td></td>
<td>12a See instructions for box 12</td>
<td>DD</td>
</tr>
<tr>
<td>Employer’ address</td>
<td></td>
<td>13 Same address</td>
<td>12b</td>
</tr>
<tr>
<td>Employer’ state ID number</td>
<td></td>
<td>12c</td>
<td></td>
</tr>
<tr>
<td>State wages, tips, etc.</td>
<td>16</td>
<td>Local wages, tips, etc.</td>
<td>19</td>
</tr>
<tr>
<td>State income tax</td>
<td>17</td>
<td>Local income tax</td>
<td>20</td>
</tr>
<tr>
<td>Locality name</td>
<td>20</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form W-2 Wage and Tax Statement 2017

Copy B—To be filed with Employee’s FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
International Scenario 3: Test Questions

7. Jeff does not need to report his foreign wages on their joint tax return because he is claiming the foreign earned income exclusion.
   a. True
   b. False

8. Jeff and Jane must report the $216 of interest from Viterbo Bank on their Form 1040.
   a. True
   b. False

9. What eligibility requirements must Jeff or Jane meet in order to be eligible to exclude their foreign earned income?
   a. Their home must be in a foreign country.
   b. They must meet the bona fide residence test or physical presence test.
   c. They must have income that qualifies as foreign earned income.
   d. All of the above.

10. What is the amount of U.S. federal income tax withheld on Jeff and Jane’s Form 1040, page 2?
    a. $10,200
    b. $6,200
    c. $4,000
    d. $3,224

11. The correct amount of foreign earned income excluded from Jeff and Jane’s tax return is $87,000.
    a. True
    b. False
12. Jane’s salary does not qualify for the foreign earned income exclusion because it is paid by the U.S. government.
   a. True
   b. False

13. Jeff and Jane will take the foreign earned income exclusion. How should the $4,000 Jeff paid in income taxes to Germany be handled on the Oneidas’ Form 1040?
   a. Jeff and Jane cannot take a foreign tax credit because the tax was paid on income excluded under the foreign earned income exclusion.
   b. Jeff and Jane can claim the full $4,000 as a foreign tax credit without completing Form 1116.
   c. Jeff and Jane can include the $4,000 in federal income tax withholding on Form 1040.
   d. Jeff and Jane cannot claim a foreign tax credit because the amount of taxes paid is over $600.

14. How should Jeff and Jane classify their interest income on Form 1116?
   a. Passive Category Income
   b. General Category Income
   c. Certain income re-sourced by treaty
   d. High-taxed income

15. What is the amount of foreign taxes paid on interest income, converted to U.S. dollars. $_______
Directions

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

International Scenario 1: Sheldon and Victoria Taft

Interview Notes

• Sheldon and Victoria were married last year and live in England.
• Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen of England.
• During the interview, Victoria mentions that she has never filed a joint return with Sheldon. She asks the volunteer what is required to file a joint return with Sheldon. Based on the information provided, Victoria decides she does not want to be treated as a resident alien for U.S. tax filing purposes this year.
• Sheldon worked for a U.S.-based company and earned $55,000. Victoria worked part-time and earned the equivalent of $12,000 in U.S. dollars.
• Sheldon and Victoria’s daughter, Riley, lives with them. Riley is eight months old, a U.S. citizen, and has a valid Social Security number.
• Victoria has another child from a previous marriage; Adam is five years old and is a citizen of England. Sheldon has not adopted Adam.
• Sheldon and Victoria provided all the financial support for Riley and Adam.

International Scenario 1: Retest Questions

1. Sheldon can claim both Riley and Adam as dependents on his tax return.
   a. True
   b. False

2. Since Victoria does not want to file Married Filing Jointly, Sheldon’s most advantageous allowable filing status is Head of Household.
   a. True
   b. False
3. The couple must report Victoria’s income on their tax return if they choose to file a joint return.
   a. True
   b. False

4. An election to file a joint return and treat Victoria as a resident alien for tax purposes can be terminated by:
   a. The taxpayers revoking the election in a written statement
   b. The death of either spouse
   c. The IRS, due to insufficient records
   d. All of the above

International Scenario 2: Kent and Paige Creston

Interview Notes

• Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2017, for Paige’s temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
• Neither Kent nor Paige works for the U.S. government.
• They returned to the U.S. for nine days to attend a wedding and visit family.
• They also spent 14 days sightseeing throughout Europe in June.
• Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige’s sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
• Kent and Paige plan to return to the U.S. when Paige’s assignment ends in 2018.

International Scenario 2: Retest Questions

5. Kent and Paige can claim the foreign earned income exclusion because they are bona fide residents of Germany.
   a. True
   b. False

6. To meet the bona fide residence test, taxpayers must show that they have set up permanent quarters in a foreign country for an entire, uninterrupted tax year.
   a. True
   b. False
International Scenario 3: Retest Questions

Directions

Refer to the scenario information for Jeff and Jane Oneida, beginning on page 134.

7. Jeff must use Form 2555 or Form 2555-EZ to exclude his foreign wages on the tax return.
   a. True
   b. False

8. The interest paid by Viterbo Bank does not have to be included in Jeff and Jane’s income on Form 1040.
   a. True
   b. False

9. Jeff meets the requirements of the bona fide residence test and can exclude his foreign earned income.
   a. True
   b. False

10. What is the correct amount of federal income tax withheld on Jeff and Jane’s Form 1040, page 2? $______

11. How much of Jeff and Jane’s foreign earned income is excluded on their tax return?
    a. $0
    b. $35,000
    c. $52,000
    d. $87,000

12. Jane can claim the foreign earned income exclusion for her U.S. government salary.
    a. True
    b. False
13. Jeff and Jane will take the foreign earned income exclusion. They can also claim a foreign tax credit for the income tax Jeff paid to Germany on his wages.
   a. True
   b. False

14. Jeff and Jane will take a foreign tax credit for the taxes paid on their interest income. This is considered Passive Category income.
   a. True
   b. False

15. What is the amount of foreign taxes paid on interest, converted to U.S. dollars?
   a. $0
   b. $54
   c. $62
   d. $216
Health Savings Accounts – Test Questions

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

HSA Scenario 1: Leo Williams

Interview Notes

- Leo Williams is single and 45 years old.
- Leo works as an IT manager and his Form W-2 shows wages of $47,250.
- Leo participated in his employer’s self-only coverage High Deductible Health Plan (HDHP) all year.
- Leo does not have any other health coverage.
- Leo has had an HSA for two years.
- Leo’s employer contributed $1,500 in 2017 to Leo’s HSA.
- In 2017, Leo’s Aunt contributed $2,000 to Leo’s HSA.
- Leo is a U.S. citizen and has a valid Social Security number.

HSA Scenario 1: Test Questions

1. Is Leo an eligible individual for HSA purposes even though he did not make his own contributions?
   a. Yes
   b. No

2. What amount will Leo use to compute his HSA deduction on Form 1040, line 25?
   a. $0
   b. $1,500
   c. $2,000
   d. $3,500

3. Employer contributions to Leo’s HSA are reported on his Form W-2, box 12, code W.
   a. True
   b. False
HSA Scenario 2: Ed and Christine Martinez

Interview Notes

- Ed and Christine are married and will file a joint return.
- Ed is 47 years old, and Christine is 56 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2017.
- Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2017.
- Ed and Christine are both U.S. citizens and have valid Social Security numbers.

HSA Scenario 2: Test Questions

4. The amount that can be contributed to an HSA depends on the following:
   a. Taxpayer’s age and type of HDHP coverage
   b. Date the taxpayer became eligible
   c. Date taxpayer ceases to be eligible
   d. All of the above

5. Ed and Christine are both eligible to make catch-up contributions to their individual HSAs.
   a. True
   b. False
HSA Scenario 3: Judy Young

Interview Notes

• Judy Young is 58 years old.
• Judy is single, is not disabled, and has no dependents.
• In 2017, she had earnings from her job of $24,300.
• Judy has participated in her employer’s self-only HDHP coverage since June 1, 2017 when she started a new job.
• Judy was an eligible individual all year.
• Judy asked the HSA trustee from her previous job to transfer the balance of $2,000 into the HSA at her new job.
• In 2017, Judy contributed $975 to her HSA.
• In 2017, Judy took funds from her HSA to pay the following expenses:
  – Insulin $275
  – Doctor visit $185
  – Yoga classes $300
  – Prescription medicine $225
  – Premiums for COBRA coverage $425
• Judy is a U.S. citizen and has a valid Social Security number.

HSA Scenario 3: Test Questions

6. The amount of Judy’s HSA contribution reported on Form 8889, line 2 is $2,975.
   a. True
   b. False

7. The amount of total distributions reported on Form 8889, line 14a is:
   a. $410
   b. $975
   c. $1,110
   d. $1,410

8. What is the amount reported on Form 8889, line 15?
   a. $410
   b. $685
   c. $1,110
   d. $1,410
HSA Scenario 4: Carl and Monica Smith

Interview Notes

• Carl, age 46, and Monica, age 42, are married and will file a joint return.
• They have two children, Adriane and Robert, whom they will claim as dependents on their joint return.
• Monica’s cousin, Michael (age 29), came to live with them in July 2017. Michael’s gross income was $4,300. Monica and Carl did not provide over one-half of Michael’s support for the year but did pay $600 of Michael’s medical bills in November 2017.
• Carl was enrolled all year in an HDHP with family coverage.
• Carl has had an HSA for four years. He has no other health insurance.
• In 2017, Carl made regular contributions to his HSA totaling $4,000.
• In 2017, Carl took $1,800 from his HSA to pay the following medical expenses:
  – $300 to purchase Monica’s eyeglasses (needed for medical reasons).
  – $725 for long-term care insurance for Carl.
  – $250 for over-the-counter eye medicine for their son, Robert (no prescription from doctor).
  – $525 for Adriane’s physical therapy sessions.
• Carl, Monica, Adriane, Robert, and cousin Michael are all U.S. citizens and have valid Social Security numbers.

HSA Scenario 4: Test Questions

9. The adjustment to income on Form 1040, line 25 for Carl’s HSA deduction is:
   a. $1,800
   b. $3,400
   c. $4,000
   d. $6,750

10. Whose qualified medical expenses can Carl include for HSA purposes?
    a. Carl
    b. Adriane and Robert
    c. Carl, Monica, Adriane, and Robert
    d. Carl, Monica, Adriane, Robert, and Michael

11. On his Form 8889, Carl can include the $250 paid for Robert’s over-the-counter eye medicine as a qualifying medical expense for HSA purposes.
    a. True
    b. False
HSA Scenario 5: Peggy Walker

Directions
Use the interview notes, taxpayer documents, and reference materials needed for this scenario. Please complete Form 1040 through line 63, and the appropriate forms (including Form 8889), schedules, or work-sheets. Answer the questions following the scenario.

Note: 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

- Peggy Walker, age 48, is a single parent raising her son, Marcus.
- Marcus is a full-time student and had no income.
- Peggy qualifies to file as Head of Household.
- For the last five years, Peggy has had family health coverage through a High Deductible Health Plan (HDHP) from her employer.
- Peggy has had an HSA for several years.
- In 2017, she contributed $1,500 to her HSA.
- Peggy’s grandmother helped her out and contributed $1,000 to her HSA in 2017.
- Peggy’s employer also contributed $600 to her HSA in 2017.
- Peggy paid the following expenses in 2017 using money from her HSA:
  - Urgent care bill for Peggy - $615
  - Prescription medicine for Peggy - $200
  - Insulin for Marcus - $140
  - Health club fees for Peggy - $175
  - Doctor visits for Marcus - $500
- Peggy and Marcus are U.S. citizens and have valid Social Security numbers.
Health Savings Accounts (HSA)

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1099.
- 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.

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name: PEGGY
   M.I. WALKER
2. Your spouse's first name: M.I.
   Last name: Last name

3. Mailing address:
   65421 SW 17TH ST
   Apt #
   City: YOUR CITY
   State: YES
   ZIP code: YOUR ZIP

4. Your Date of Birth: 05/20/1969
5. Your job title: MANAGER
6. Last year, were you:
   a. Full-time student: ☑ Yes ☐ No
   b. Legally blind: ☑ Yes ☐ No
   c. Totally and permanently disabled: ☑ Yes ☐ No

7. Your spouse's Date of Birth: 05/20/1969
   a. Full-time student: ☑ Yes ☐ No
   b. Legally blind: ☑ Yes ☐ No
   c. Totally and permanently disabled: ☑ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☑ Yes ☐ No ☐ Unsure
11. Have you or your spouse:
   a. Been a victim of identity theft? ☑ Yes ☐ No
   b. Adopted a child? ☑ Yes ☐ No

Part II - Marital Status and Household Information

1. As of December 31, 2017, were you:
   ☑ Never Married
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. If Yes, Did you get married in 2017? ☑ Yes ☐ No
   b. Did you live with your spouse during any part of the last six months of 2017? ☑ Yes ☐ No

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

   Name (first, last) Do not enter your name or spouse's name below
   Date of Birth
   Relationship to you (for example: son, daughter, parent, none, etc.)
   Number of months lived in your home last year
   U.S. Citizen (yes/no)
   Resident of US, Canada, or Mexico last year (yes/no)
   Single or Married as of 12/31/17 (yes/no)
   Full-time Student last year (yes/no)
   Totally and Permanently Disabled (yes/no)
   Is this person a qualifying child/relative of any other person? (yes/no)
   Did this person provide more than 50% of their own support? (yes/no)
   Did this person provide more than 50% of support for this person? (yes/no)
   Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
   Did this person have less than $4,050 of income? (yes/no)

   To be completed by a Certified Volunteer Preparer

   Catalog Number 52121E

   www.irs.gov

   Form 13614-C (Rev. 10-2017)
### Part III - Income - Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part III - Income - Last Year, Did You (or Your Spouse) Receive</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
</tr>
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<td>2. (A) Tip Income?</td>
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<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
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<td></td>
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<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
<tr>
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<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
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<td>6. (B) Alimony income or separate maintenance payments?</td>
</tr>
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<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
</tr>
<tr>
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<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
</tr>
<tr>
<td></td>
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<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (Including your home) (Forms 1099-S, 1099-B)</td>
</tr>
<tr>
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<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
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<td>11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
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<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
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<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
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<td>14. (M) Income (or loss) from Rental Property?</td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify HSA Distribution</td>
</tr>
</tbody>
</table>

### Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
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<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
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<td>4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
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<td>5. (B) Medical expenses? (including health insurance premiums)</td>
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<td>6. (B) Home mortgage interest? (Form 1098)</td>
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<td>7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
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<td>8. (B) Charitable contributions?</td>
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<td>9. (B) Child or dependent care expenses such as daycare?</td>
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<td>10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</td>
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<td>11. (A) Expenses related to self-employment income or any other income you received?</td>
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<td>12. (B) Student loan interest? (Form 1098-E)</td>
</tr>
</tbody>
</table>

### Part V - Life Events - Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part V - Life Events - Last Year, Did You (or Your Spouse)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1098-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
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<td>2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
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<td>3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
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<td>4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
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<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
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<td>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</td>
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<td>7. (A) Receive the First Time Homebuyers Credit in 2008?</td>
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<td>8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?</td>
</tr>
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<td>9. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

1. (B) Have health care coverage?

2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C

3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?

3b. (A) If yes, is everyone listed on your Form 1095-A being claimed on this tax return?

4. (B) Have an exemption granted by the Marketplace?

Visit [http://www.healthcare.gov/](http://www.healthcare.gov/) or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

   Check here if you, or your spouse if filing jointly, want $3 to go to this fund: □ You □ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit □ Yes □ No
   b. To purchase U.S. Savings Bonds □ Yes □ No
   c. To split your refund between different accounts □ Yes □ No

4. If you have a balance due, would you like to make a payment directly from your bank account? □ Yes □ No

5. Have you or your spouse received any letters from the Internal Revenue Service? □ Yes □ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants.

Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? NONE □ Prefer not to answer

7. Do you or any member of your household have a disability? □ Yes □ No □ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? □ Yes □ No □ Prefer not to answer

Additional comments

---

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2017)
12. The amount of Peggy Walker’s health savings account deduction reported on Form 1040, line 25 is $1,500.
   a. True
   b. False

13. How much of Peggy’s HSA distribution is taxable?
   a. $0
   b. $140
   c. $175
   d. $315

14. The amount of unreimbursed qualified medical expenses reported on Form 8889, line 15 is $_____.

15. What is the amount of the additional 20% tax reported on Form 8889, line 17b?
   a. $0
   b. $26
   c. $35
   d. $65
Directions
These first four scenarios do not require you to prepare a tax return. Read the interview notes for each scenario and use your training and resource materials to answer the questions.

HSA Scenario 1: Leo Williams

Interview Notes

- Leo Williams is single and 45 years old.
- Leo works as an IT manager and his Form W-2 shows wages of $47,250.
- Leo participated in his employer’s self-only coverage High Deductible Health Plan (HDHP) all year.
- Leo does not have any other health coverage.
- Leo has had an HSA for two years.
- Leo’s employer contributed $1,500 in 2017 to Leo’s HSA.
- In 2017, Leo’s Aunt contributed $2,000 to Leo’s HSA.
- Leo is a U.S. citizen and has a valid Social Security number.

HSA Scenario 1: Retest Questions

1. For Leo to be an eligible individual and qualify for an HSA, which of the following must be true?
   a. He cannot be claimed as a dependent on someone else’s return.
   b. He must have an HDHP and cannot be enrolled in Medicare
   c. He cannot have any other health coverage.
   d. All of the above

2. Where on Form 1040 would Leo report his HSA deduction?
   a. Payments section
   b. Income section
   c. Adjusted Gross Income section
   d. None of the above

3. Employer contributions to an HSA are reported on an employee’s Form W-2.
   a. True
   b. False
Interview Notes

- Ed and Christine are married and will file a joint return.
- Ed is 47 years old, and Christine is 56 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2017.
- Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2017.
- Ed and Christine are both U.S. citizens and have valid Social Security numbers.

HSA Scenario 2: Retest Questions

4. Ed and Christine can have a joint HSA.
   a. True
   b. False

5. Because Christine is age 55 or older, she is eligible to increase her HSA contribution by $______.
HSA Scenario 3: Judy Young

Interview Notes

- Judy Young is 58 years old.
- Judy is single, is not disabled, and has no dependents.
- In 2017, she had earnings from her job of $24,300.
- Judy has participated in her employer’s self-only HDHP coverage since June 1, 2017 when she started a new job.
- Judy was an eligible individual all year.
- Judy asked the HSA trustee from her previous job to transfer the balance of $2,000 into the HSA at her new job.
- In 2017, Judy contributed $975 to her HSA.
- In 2017, Judy took funds from her HSA to pay the following expenses:
  - Insulin $275
  - Doctor visit $185
  - Yoga classes $300
  - Prescription medicine $225
  - Premiums for COBRA coverage $425
- Judy is a U.S. citizen and has a valid Social Security number.

HSA Scenario 3: Retest Questions

6. Judy will report her HSA contribution on Form 8889, line 2.
   a. True
   b. False

7. Judy will receive Form 1099-SA that reports her HSA distribution.
   a. True
   b. False

8. Which of the following expenses will not be included on Judy’s Form 8889, line 15?
   a. Insulin
   b. Doctor visit
   c. Premiums for COBRA coverage
   d. Yoga classes
HSA Scenario 4: Carl and Monica Smith

Interview Notes

• Carl, age 46, and Monica, age 42, are married and will file a joint return.
• They have two children, Adriane and Robert, whom they will claim as dependents on their joint return.
• Monica’s cousin, Michael (age 29), came to live with them in July 2017. Michael’s gross income was $4,300. Monica and Carl did not provide over one-half of Michael’s support for the year but did pay $600 of Michael’s medical bills in November 2017.
• Carl was enrolled all year in an HDHP with family coverage.
• Carl has had an HSA for four years. He has no other health insurance.
• In 2017, Carl made regular contributions to his HSA totaling $4,000.
• In 2017, Carl took $1,800 from his HSA to pay the following medical expenses:
  – $300 to purchase Monica’s eyeglasses (needed for medical reasons).
  – $725 for long-term care insurance for Carl.
  – $250 for over-the-counter eye medicine for their son, Robert (no prescription from doctor).
  – $525 for Adriane’s physical therapy sessions.
• Carl, Monica, Adriane, Robert, and cousin Michael are all U.S. citizens and have valid Social Security numbers.

HSA Scenario 4: Retest Questions

9. Carl’s HSA deduction amount on Form 1040, line 25, is $_____.

10. The amount Carl paid for long-term care insurance is a qualified medical expense for HSA purposes.
   a. True
   b. False

11. What is the total amount of unqualified medical expenses paid by Carl for HSA purposes?
   a. $250
   b. $1,025
   c. $1,550
   d. $2,150
HSA Scenario 5: Peggy Walker

Refer to the scenario information for Peggy Walker beginning on page 151.

HSA Scenario 5: Retest Questions

12. The amount Peggy Walker will report on her Form 8889, line 13 is:
   a. $600
   b. $1,500
   c. $2,500
   d. $3,100

13. Peggy Walker’s total income includes a taxable HSA distribution of $315.
   a. True
   b. False

14. Which expense is not reported on Form 8889, line 15?
   a. Insulin
   b. Doctor’s visit
   c. Health club fees
   d. Prescription medicine

15. Peggy must pay an additional 20% tax on the portion of her HSA distribution that was not used for unreimbursed qualified medical expenses.
   a. True
   b. False
Directions

Read each question carefully and use your training and resource materials to answer the questions. All questions are based on calendar-year taxpayers.

Test Questions

1. Taxpayers claiming the _______________ must now have an SSN or an ITIN by the due date of the tax return (including extensions). Taxpayers cannot make retroactive claims for the credit for a period that the taxpayer did not have a required identification number.
   a. American opportunity credit
   b. Child tax credit
   c. Child and dependent care credit
   d. a and b
   e. a, b, and c

2. Form 8862, Information to Claim Certain Refundable Credits after Disallowance, must be completed if:
   a. EIC was denied or reduced for any reason other than a math or clerical error.
   b. Additional child tax credit was denied or reduced for any reason other than a math or clerical error.
   c. American opportunity credit was denied or reduced for any reason other than a math or clerical error.
   d. All of the above

3. In which of the following situations is the taxpayer eligible to claim the short coverage gap exemption for tax year 2017?
   a. A taxpayer who has no MEC for six or more months during the tax year.
   b. The exemption may be claimed for the first three months of a coverage gap of any duration during the tax year.
   c. A taxpayer with a coverage gap beginning on April 15, 2017 and ending on July 20, 2017.
   d. A taxpayer with a coverage gap beginning on November 15, 2016 and ending March 5, 2017.
4. ITINs that have not been used on a federal tax return at least once in the last _____ consecutive years will expire.
   a. One
   b. Two
   c. Three
   d. Four

5. The American opportunity tax credit (AOTC) is:
   a. Available for an unlimited number of years for postsecondary and graduate education costs.
   b. Available for only four years for students enrolled in a degree, certificate or other credential program.
   c. Payable up to a maximum of $5,000 per year.
   d. Available only for costs of the oldest dependent attending college in a single tax year.

6. A taxpayer can claim a coverage exemption for him/herself or another member of the tax household for any month in which:
   • The individual is eligible for coverage under an employer plan and that coverage is considered unaffordable, or
   • The individual isn’t eligible for coverage under an employer plan and the coverage available for that individual through the Marketplace is considered unaffordable.

Coverage is considered unaffordable if the individual’s required contribution is more than _____ of household income.
   a. 8%
   b. 8.12%
   c. 8.16%
   d. 8.20%

7. A taxpayer who is age 65 or older and itemizes their deductions are subject to a _____ AGI threshold for medical and dental expenses.
   a. 0%
   b. 2%
   c. 7.5%
   d. 10%
8. The PATH Act made which of the following changes to the qualified educator’s deduction:
   a. The deduction was made permanent.
   b. Professional development expenses are included within the scope of the deduction.
   c. The $250 deduction amount was indexed to inflation.
   d. All of the above

9. The taxpayer paid work-related expenses for the care of their two qualifying children. The care expenses for one child was $3,200. The care expenses for the other child was $2,800. What is the total amount of work-related child care expenses the taxpayer can use when figuring the child and dependent care credit?
   a. $2,800
   b. $3,200
   c. $5,800
   d. $6,000
Return Preparation: Samantha Rollins

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.

Note: 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

• Samantha’s husband died in March 2016. Samantha filed a joint return with her husband for 2016. She has not remarried.

• In September 2017, Samantha’s daughter, Meredith, enrolled in college to pursue a bachelor’s degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.

• Meredith does not have a felony drug conviction.

• Samantha brought a Form 1098-T and an account statement from the college. Meredith’s purchases at the college bookstore were for course-related books.

• The terms of Meredith’s scholarship require that it be used to pay for tuition.

• Samantha took a distribution from her IRA and used all of the distribution to pay for some of Meredith’s education expenses. All her IRA contributions were deductible in the year she made them.

• Samantha provided the entire cost of maintaining the household and all the support for her children, Meredith and Oliver, in 2017.

• Samantha’s older brother, Howard, lives with her and is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.

• Samantha lost her job in December 2017. She received unemployment for two weeks in 2017 until she found a new job.

• Samantha provides translation services to earn extra income. She received a Form 1099-MISC for all of the translation income. Her only expense related to this income was $150 in office supplies.

• Oliver attended day care while Samantha worked.

• Samantha received a Form 1099-C for cancelled credit card debt. Using the insolvency determination worksheet in Publication 4012, you helped Samantha determine the value of her assets exceeded her liabilities and that she was solvent at the time the credit card debt was cancelled.

• Samantha, Meredith, and Oliver had MEC all year through Samantha’s employer. Howard also had MEC all year.
Form 13614-C
(October 2017)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number 1545-1964

You will need:
• Tax Information such as Forms W-2, 1099, 1098, 1089.
• Social security cards or ITIN letters for all persons on your tax return.
• Picture ID (such as valid driver’s license) for you and your spouse.

Please complete pages 1-3 of this form.
You are responsible for the information on your return. Please provide complete and accurate information.
If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at volvotax@irs.gov

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year’s return)

1. Your first name
SAMANTHA

2. Your spouse’s first name

3. Mailing address
300 DAKOTA CIRCLE

4. Your Date of Birth
04/15/1975

5. Your job title
MANAGEMENT ASSISTANT

6. Last year, were you:

   a. Full-time student   ☐
   b. Totally and permanently disabled   ☐
   c. Legally blind   ☐

7. Your spouse’s Date of Birth

8. Your spouse’s job title

9. Last year, was your spouse:

   a. Full-time student   ☐
   b. Totally and permanently disabled   ☐
   c. Legally blind   ☐

10. Can anyone claim you or your spouse as a dependent?
☐ Yes ☐ No ☐ Unsure

11. Have you or your spouse:

   a. Been a victim of identity theft?   ☐ Yes ☐ No
   b. Adopted a child?   ☐ Yes ☐ No

Part II - Marital Status and Household Information

1. As of December 31, 2017, were you:
☐ Never Married
☐ Married
☐ Divorced
☐ Legally Separated
☒ Widowed

   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

   a. If Yes, Did you get married in 2017?   ☐ Yes ☐ No
   b. Did you live with your spouse during any part of the last six months of 2017?   ☐ Yes ☐ No
   c. Date of final decree
   d. Date of separate maintenance agreement
   e. Year of spouse’s death

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

| Name (first, last) | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, sibling, etc.) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/17 / Single Member (yes/no) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% income support for this person? (yes/no) | Did this person have less than $4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
|-------------------|--------------------------|-------------------------------------------------------------------------|-----------------------------------------------|---------------------|------------------------------------------------------|----------------------------------------------------------|---------------------------|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| MEREDITH ROLLINS  | 08/01/98                 | DAUGHTER                                                                | 12                                            | YES                 | YES                                                  | S                                                        | YES                       | NO                        | YES                             | NO                              | YES                              | NO                               | YES                              |
| OLIVER ROLLINS    | 04/06/06                 | SON                                                                     | 12                                            | YES                 | YES                                                  | S                                                        | YES                       | NO                        | YES                             | NO                              | YES                              | NO                               | YES                              |
| HOWARD BOLIVAR    | 10/27/72                 | BROTHER                                                                 | 12                                            | YES                 | YES                                                  | NO                                                       | NO                        | YES                       | YES                             | NO                              | YES                              | NO                               | YES                              |
### Part III - Income - Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Wages or Salary? (Form W-2)</th>
<th>If yes, how many jobs did you have last year?</th>
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<td>☒</td>
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<td>(A) Tip Income?</td>
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<td>(B) Scholarships? (Forms W-2, 1098-T)</td>
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<td>(C) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
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<td>(D) Refund of state/local income taxes? (Form 1099-G)</td>
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<td>(E) Alimony income or separate maintenance payments?</td>
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<td>(F) Self-Employment Income? (Form 1099-MISC, cash)</td>
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<td>(G) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
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<td>(H) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)</td>
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<td>(I) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
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<td>(J) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)</td>
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<td>(K) Unemployment Compensation? (Form 1099-G)</td>
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<td>(L) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
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<td>(M) Income (or loss) from Rental Property?</td>
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<td>(N) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify Form 1099-C</td>
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</tbody>
</table>

### Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Alimony or separate maintenance payments?</th>
<th>If yes, do you have the recipient's SSN?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
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<td>Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
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<td>(C) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
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<td>(D) Unreimbursed employee business expenses? (such as uniforms or mileage)</td>
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<td>(E) Medical expenses? (including health insurance premiums)</td>
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<td>(F) Home mortgage interest? (Form 1098-E)</td>
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<td>(G) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</td>
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<td>(H) Charitable contributions?</td>
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<td>(I) Child or dependent care expenses such as daycare?</td>
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<td>(J) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</td>
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<td>(K) Expenses related to self-employment income or any other income you received?</td>
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<td>(L) Student loan interest? (Form 1098-E)</td>
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</table>

### Part V - Life Events - Last Year, Did You (or Your Spouse)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (HSA) Have a Health Savings Account? (Forms 5496-SA, 1099-SA, W-2 with code W in box 12)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
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<td>(A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</td>
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<td>(B) Buy, sell or have a foreclosure of your home? (Form 1099-A)</td>
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<td>(C) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?</td>
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<td>(D) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
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<td>(E) Live in an area that was affected by a natural disaster? If yes, where?</td>
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<td>(F) Receive the First Time Homebuyers Credit in 2008?</td>
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<td>(G) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?</td>
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<td>(H) File a federal return last year containing a &quot;capital loss carryover&quot; on Form 1040 Schedule D?</td>
<td></td>
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</tbody>
</table>
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>1. (B) Have health care coverage?</td>
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<tr>
<td></td>
<td>X</td>
<td></td>
<td>2. (B) Receive one or more of these forms? (Check the box) ☐ Form 1095-B ☐ Form 1095-C</td>
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<tr>
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<td>3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
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<td>3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?</td>
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<td>3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?</td>
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<tr>
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<td>X</td>
<td></td>
<td>4. (B) Have an exemption granted by the Marketplace?</td>
</tr>
</tbody>
</table>

Visit http://www.healthcare.gov or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

<table>
<thead>
<tr>
<th>Name (List dependents in the same order as in Part II)</th>
<th>MEC Entire Year</th>
<th>No MEC</th>
<th>Part Year MEC (mark months with coverage)</th>
<th>Exemption (mark months exemptions applies)</th>
<th>Exemption All Year</th>
<th>Notes</th>
</tr>
</thead>
</table>

Part VII - Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) ________________________________

2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)
   □ You □ Spouse

3. If you are due a refund, would you like:
   a. Direct deposit ☐ Yes ☐ No
   b. To purchase U.S. Savings Bonds ☐ Yes ☐ No
   c. To split your refund between different accounts ☐ Yes ☐ No

4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No

5. Have you or your spouse received any letters from the Internal Revenue Service? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

6. Other than English, what language is spoken in your home? ________________________________ ☐ Prefer not to answer

7. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer

Additional comments

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2017)
Part VIII – IRS-Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse’s) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked “yes” in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- Standard or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer’s name/initials (optional)  Certified Volunteer Quality Reviewer’s name/initials (optional)

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE.W:CAR.MP:T:T.SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2017)
### Federal Tax Law Update Test for Circular 230 Professionals

#### Form 1099-MISC

**KENT COMPANY**

<table>
<thead>
<tr>
<th>Recipient's Name</th>
<th>PAYER'S Identification number</th>
<th>Recipient's Identification number</th>
<th>Payment Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAMANTHA ROLLINS</td>
<td>38-300XXXXX</td>
<td>601-00-XXXX</td>
<td>Misc Income</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Form 1099-R

**PRAIRIE BANK CUSTODIAN**

<table>
<thead>
<tr>
<th>Recipient's Name</th>
<th>PAYER'S Identification number</th>
<th>Recipient's Identification number</th>
<th>Payment Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAMANTHA ROLLINS</td>
<td>30-600XXXXX</td>
<td>601-00-XXXX</td>
<td>Pension Income</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code:**

- **1** Gross distribution
- **2a** Taxable amount
- **3** Capital gain (included in box 2a)
- **4** Federal income tax withheld
- **5** Employee contributions (Designated Roth contributions or insurance premiums)
- **6** Net unrealized appreciation in employer's securities
- **7** Distribution code(s)
- **8** Other
- **9a** Your percentage of total distribution
- **9b** Total employee contributions
- **10** Amount allocable to IRA within 5 years
- **11** 1st year of design, Roth contrib.
- **12** State tax withheld
- **13** State/Payer's state no.
- **14** State distribution
**Cancellation of Debt**

- **Date of Identifiable Event:** 06/15/17
- **Amount of Debt Discharged:** $800.00
- **Interest if Included in Box 2:** $173

**Copy B**

For Debtor

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if your taxable income results from this transaction and the IRS determines that it has not been reported.

**Mortgage Interest Statement**

- **Mortgage Interest Received:** $5,052.00
- **Outstanding Mortgage Principal:** $145,000.00
- **Mortgage Origination Date:** 05/01/2010

**Copy B**

For Payer/Borrower

The information in boxes 1 through 10 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 8, or because you didn’t report the refund of interest (box 4) or because you claimed a non-deductible item.
Yuma College

Statement of Account
December 31, 2017

Meredith Rollins
Student ID 602-00-XXXX

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Amount Billed</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/30/2017</td>
<td>Tuition – Fall Semester 2017</td>
<td>+$6,300.00</td>
<td>-$3,000.00</td>
</tr>
<tr>
<td>08/30/2017</td>
<td>Scholarship</td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/03/2017</td>
<td>Meal plan</td>
<td>+$ 350.00</td>
<td></td>
</tr>
<tr>
<td>09/03/2017</td>
<td>Parking pass</td>
<td>+$ 90.00</td>
<td></td>
</tr>
<tr>
<td>09/04/2017</td>
<td>Campus Bookstore charge to student account</td>
<td>+$ 500.00</td>
<td></td>
</tr>
<tr>
<td>09/05/2017</td>
<td>Payment – check #1234</td>
<td></td>
<td>-$4,240.00</td>
</tr>
</tbody>
</table>

12/31/2017 Account Balance.................................................................$0.00
December 31, 2017

Received from Samantha Rollins:

$3,000 for after-school care for Oliver Rollins

$3,000 Total amount received for child care in 2017

Ellen River
EIN: 35-900XXXX
10. Which allowable filing status is most advantageous to Samantha?
   a. Qualifying Widow
   b. Single
   c. Married Filing Separately
   d. Head of Household

11. Howard is Samantha’s qualifying person for which of the following benefits?
   a. Dependency exemption
   b. Child tax credit
   c. Earned income credit
   d. All of the above

12. What is the total amount of qualified educational expenses used in the calculation of Samantha’s American opportunity credit? $________.

13. What is the amount of self-employment tax in the Other Taxes section of Samantha’s Form 1040, page 2?
   a. $0
   b. $74
   c. $148
   d. $161

14. Where is the cancelled debt from Form 1099-C reported on Samantha’s tax return?
   a. It is not reported on the return
   b. On Form 1040, line 7 as wages
   c. On Form 1040, line 21 as other income
   d. On Schedule A as a miscellaneous deduction

15. Samantha qualifies for an exception to the 10% additional tax on the early distribution from her IRA.
   a. True
   b. False
Directions

Read each question carefully and use your training and resource materials to answer the questions. All questions are based on calendar-year taxpayers.

Retest Questions

1. Taxpayers claiming the _____________ must now have an SSN or an ITIN by the due date of the tax return (including extensions). Taxpayers cannot make retroactive claims for the credit for a period that the taxpayer did not have a required identification number.
   a. Child tax credit
   b. Retirement savings contributions credit
   c. American opportunity credit
   d. a and c
   e. a, b, and c

2. A taxpayer who had an American opportunity credit denied or reduced for any reason other than a math or clerical error must complete Form 8862, Information to Claim Certain Refundable Credits after Disallowance.
   a. True
   b. False

3. The short coverage gap exemption applies to the first three months of a coverage gap of any duration during the year.
   a. True
   b. False

4. Any ITIN will expire if not used on at least one tax return for a period of _________ consecutive taxable years.

5. The American opportunity tax credit is available for only four years for students enrolled in a degree, certificate, or other credential program.
   a. True
   b. False
6. Taxpayers are eligible for the affordability exemption if the individual’s required contribution is more than __________ of household income for 2017.
   a. 8%
   b. 8.12%
   c. 8.16%
   d. 8.20%

7. When itemizing deductions, the 7.5% threshold for medical and dental expenses for taxpayers who have attained the age of 65 has expired. All taxpayers are now subject to a 10% AGI threshold.
   a. True
   b. False

8. The PATH Act indexed which of the following provisions to inflation:
   a. Qualified educator’s deduction
   b. Qualified Charitable Distribution (QCD)
   c. Credit for nonbusiness energy property
   d. Deduction for qualified tuition and related expenses

9. The taxpayer paid work-related expenses for the care of their two qualifying children. The care expenses for one child was $3,200. The care expenses for the other child was $2,800. The total amount of work-related child care expenses the taxpayer can use when figuring the child and dependent care credit is $5,800.
   a. True
   b. False
Return Preparation Scenario: Retest Questions

Directions

Read the information for Samantha Rollins beginning on page 166.

10. Head of Household is the most advantageous allowable filing status Samantha can use.
   a. True
   b. False

11. How many qualifying persons does Samantha have for the earned income credit?
   a. 0
   b. 1
   c. 2
   d. 3

12. The total amount of qualified educational expenses used in the calculation of Samantha’s 2017 American opportunity credit is:
   a. $3,300
   b. $3,800
   c. $4,000
   d. $4,240

13. What is the amount of Samantha’s self-employment tax in the Other Taxes section of Form 1040, page 2? $________.

14. Samantha’s cancelled debt from Form 1099-C must be included on her federal income tax return, Line 21, as other income.
   a. True
   b. False

15. Which exception can Samantha use to avoid the 10% additional tax on the early distribution from her IRA on Form 5329?
   a. She does not qualify for an exception
   b. Distribution made for higher education expenses
   c. Distribution made for purchase of a first home
   d. Distribution due to total and permanent disability
Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040NR-EZ and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

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

*Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2017 version.*
Residency Status, Form 8843, and Filing Status

Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1. Hans entered the U.S. on December 15, 2012 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2017. For federal income tax purposes, Hans is a nonresident alien for 2017.
   a. True
   b. False

2. Abshir is a visiting professor at the local university. Abshir was a graduate student from August 2011 to July 2013 in F-1 immigration status. He re-entered the United States on December 20, 2017 in J-1 immigration status. For federal income tax purposes, Abshir is a resident alien for 2017.
   a. True
   b. False

3. Juan served as a visiting scholar in F-1 immigration status from December 2011 through June 2014. In January of 2016, Juan returned to the United States as a graduate student. For federal income tax purposes, Juan is a resident alien for 2017.
   a. True
   b. False

4. Emil came to the United States in F-2 immigration status with his wife on August 20, 2016. He has not changed his immigration status. For federal income tax purposes, Emil is a resident alien for 2017.
   a. True
   b. False

5. Tamera lived with her parents in F-2 immigration status in the United States from August 2007 to June 2011. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2016. Tamera does not need to file Form 8843 for 2017.
   a. True
   b. False
   a. True
   b. False

7. Isniino and Aaden from Question 6 had a child while here in the U.S. on July 4, 2017. Isniino and Aaden need to file Form 8843 for their child for 2017.
   a. True
   b. False

8. Flora and Tomas have been in the U.S. in F-1 immigration status, since August 2016. Their son, Lorenzo, joined them under F-2 status in May 2017. Flora and Tomas must file Form 8843 for Lorenzo for 2017.
   a. True
   b. False

9. Lukas is from Austria and is a Ph.D. student in astrophysics who is going to defend his dissertation in June. He arrived in the U.S. as a student on May 28, 2016. Lukas is a resident alien for tax purposes in 2017.
   a. True
   b. False

10. Aarav is a junior majoring in marine biology. He is in the U.S. in F-1 immigration status from India. He transferred from an Indian school and arrived in the U.S. on September 1, 2015. Aarav worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2018. The company issued him Form 1099-MISC.
    For tax purposes, Aarav is required to be a resident alien since the company issued him a Form 1099-MISC.
    a. True
    b. False

11. Mai is a nursing student from Singapore who first arrived in F-1 immigration status on April 10, 2016. She does not have a TIN and she did not work or receive a scholarship in 2017.
    Mai must file Form 8843. Since she is only required to file Form 8843, she has until June 15, 2018 to file the form.
    a. True
    b. False
12. Alex entered the U.S. in J-1 immigration status in August 2016, and lives alone. His wife, Maria, could not accompany him because she had to care for her ailing parents. Alex can file as Single because he did not live with his spouse at all during 2017.
   
a. True
b. False

13. Ev and Valda were married in June 2015, and they both entered the U.S. in J-1 immigration status to complete their graduate work. They had a daughter, Bonnie, in October 2016. Currently, Ev and Bonnie live in Omaha, where he is completing his graduate work. However, Valda left the family and moved to Atlanta in November 2016, and has not been heard from since. Because Ev and Valda are still married, he cannot file using a Single filing status.
   
a. True
b. False

Scenario 1: De Lores Alvarez

Use the following information to prepare Form 8843.

De Lores Alvarez came to the U.S. to study on August 1, 2016, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Peru. Her home address is 46 Primero Calle, Lima, Peru. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

De Lores is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. Her specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.

De Lores has not taken steps to apply for permanent residency. De Lores had no income, so she is not required to file any other tax forms.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

Go to www.irs.gov/Form8843 for the latest information.

For the year January 1 – December 31, 2017, or other tax year

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address is country of residence

Address in the United States

Part I  General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

2 Of what country or countries were you a citizen during the tax year?

3a What country or countries issued you a passport?

b Enter your passport number

4a Enter the actual number of days you were present in the United States during 2017

b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test

Part II  Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017

7 Enter the type of U.S. visa (J or Q) you held during 2013 through 2016. If the type of visa you held during any of these years varied, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2011 through 2016)? Yes No

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the Exception explained in the instructions.

Part III  Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2017

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017

11 Enter the type of U.S. visa (F, J, M, or Q) you held during 2013 through 2016. If the type of visa you held during any of these years varied, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No

14 If you checked the "Yes" box on line 13, explain

For Paperwork Reduction Act Notice, see instructions.
Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2017 and the dates of competition:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

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

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States:

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:

c Enter the date you actually left the United States:

18 Physician’s Statement:

I certify that _________________________

Name of taxpayer

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

Name of physician or other medical official

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

Physician’s or other medical official’s signature _________________________ Date _________________________

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

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

Your signature _________________________ Date _________________________

Form 8843 (2017)
Scenario 1: De Lores Alvarez Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 8843 you completed for De Lores Alvarez.

14. On what line should De Lores report her most current immigration status?
   a. Line 3a only
   b. Line 1b
   c. Line 2
   d. Leave blank

15. On line 4b, how many days of exempted presence did De Lores have for 2017?
   a. 153
   b. 365
   c. 0

16. What sections will De Lores need to complete?
   a. Part I only
   b. Parts I and III
   c. Parts I, II, and III
   d. Part III only

17. What is the due date of De Lores’s Form 8843 for tax year 2017?
   a. April 17, 2018
   b. June 15, 2018
   c. October 15, 2018
   d. December 31, 2018
Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 true/false and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Monica, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,000 on qualifying tuition and educational expenses. She is eligible to claim an education credit on her tax return.
   a. True
   b. False

19. Ron received $492 of interest on his personal bank account. He is an international student from Ireland in F-1 immigration status. He arrived in the United States in 2017. Ron’s interest income is taxable in the U.S.
   a. True
   b. False

20. Suzan and Jeffrey are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration status and arrived in 2017. They paid $1,500 in child care expenses for their child who was born in the United States and is a U.S. citizen. They will not be able to claim these expenses on a U.S. tax return.
   a. True
   b. False

21. Li is in J-1 student immigration status from the People’s Republic of China. She earned $4,995 in wages in 2017. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Li will have to report these as taxable wages.
   a. True
   b. False

22. Ron is here in J-1 student immigration status as of August 1, 2017. Under the terms of his visa, he is permitted to work in the U.S. Ron must request an ITIN to report his income from wages.
   a. True
   b. False
23. Vedad, in F-1 student immigration status from Bosnia, is on the basketball team. He arrived in the U.S. on June 18, 2017 on a full athletic scholarship that includes payments for his room and board. The amount of his scholarship for room and board is taxable.
   a. True
   b. False

24. Hiro is in the U.S. in F-1 immigration status. He arrived from Japan on August 6, 2014. Hiro worked in the library and earned $2,400 in wages and had income tax withholding of $50. Hiro needs to file Form 8843, but since his wages are below $4,050, he is not required to file Form 1040NR-EZ. However, it is in his best interest to file in order to receive a refund of the federal income taxes withheld.
   a. True
   b. False

Scenario 2: May Montri

Use the following information to prepare Form 1040NR-EZ.

May Montri, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2015.

She has remained in the country since then and is a full-time student at the local university. May, born September 25, 1998, is single. She began working at the university on January 10, 2017. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. May has not filed a U.S. tax return in any prior year.

May’s address in Israel is 240 Main St., Tel Aviv, Israel. If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 123456789 and the account number is 98765432100. She doesn’t want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. May’s U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete May’s federal income tax return. (May would also need to file Form 8843, but assume that she has already completed that on her own.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
# U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

**Form 1040NR-EZ**

**Department of the Treasury**
**Internal Revenue Service**

**2017**

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

## Your first name and initial

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Identifying number (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign country name</td>
<td>Foreign province/state</td>
<td>Foreign postal code</td>
</tr>
</tbody>
</table>

### Filing Status

1. Single nonresident alien
2. Married nonresident alien

### Attach Form(s)

W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.

### Refund

Direct deposit? See instructions.

#### Amount You Owe

- Do you want to allow another person to discuss this return with the IRS? See instructions. 
  - Yes. Complete the following. 
  - No

#### Third Party Designee

<table>
<thead>
<tr>
<th>Designee’s name</th>
<th>Phone</th>
<th>Personal Identification number (PIN)</th>
</tr>
</thead>
</table>

#### Sign Here

- Your signature
- Date
- Your occupation in the United States
- If the IRS sent you an Identity Protection PIN order it here (see next)

#### Paid Preparer Use Only

<table>
<thead>
<tr>
<th>Print/Type preparer’s name</th>
<th>Preparer’s signature</th>
<th>Date</th>
<th>Check if self-employed PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone number</td>
<td>Firm’s name</td>
<td>Firm’s EIN</td>
<td></td>
</tr>
</tbody>
</table>

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.**

Cat. No. 21534E Form 1040NR-EZ (2017)
Schedule OI—Other Information (see instructions)
Answer all questions

A. Of what country or countries were you a citizen or national during the tax year?

B. In what country did you claim residence for tax purposes during the tax year?

C. Have you ever applied to be a green card holder (lawful permanent resident) of the United States? □ Yes □ No

D. Were you ever:
   1. A U.S. citizen? □ Yes □ No
   2. A green card holder (lawful permanent resident) of the United States? □ Yes □ No
   If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E. If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F. Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? □ Yes □ No
   If you answered "Yes," indicate the date and nature of the change.

G. List all dates you entered and left the United States during 2017. See instructions.
   Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

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H. Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
2015 □ Yes □ No, 2016 □ Yes □ No, and 2017 □ Yes □ No

I. Did you file a U.S. income tax return for any prior year? □ Yes □ No
   If "Yes," give the latest year and form number you filed ▪

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

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

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   (e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.

   2. Were you subject to tax in a foreign country on any of the income shown in (d) above? □ Yes □ No

   3. Are you claiming treaty benefits pursuant to a Competent Authority determination? □ Yes □ No
   If "Yes," attach a copy of the Competent Authority determination letter to your return.
Scenario 2: May Montri Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for May Montri.

25. What amount is entered on line 3 of Form 1040NR-EZ?
   a. $75
   b. $750
   c. $7,500

26. What amount is entered on line 10 of Form 1040NR-EZ?
   a. $0
   b. $75
   c. $750
   d. $7,500

27. What amount is entered on line 14 of Form 1040NR-EZ?
   a. $3,375
   b. $3,450
   c. $4,050
   d. $5,630

28. What amount is entered on line 21 of Form 1040NR-EZ?
   a. $0
   b. $75
   c. $750
   d. $4,050

29. Does May have a refund due to her?
   a. Yes
   b. No
Scenario 3: Sai Singh

Use the following information to prepare Form 1040NR-EZ

Sai Singh, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on August 3, 2014. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1992, and is single. He filed the proper treaty and withholding forms with the university payroll office before beginning as a graduate research assistant in 2017. Sai has not filed a U.S. tax return in any prior year. His address in India is 900 Dali Road, Delhi, India.

If he is entitled to a refund, he wants it mailed to him. He doesn’t want to designate anyone else to discuss his return with the IRS. Sai has not taken any steps to apply for permanent residence in the U.S.

He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Sai’s federal income tax return. (He has already completed his Form 8843.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

---

**W-2 Wage and Tax Statement 2017**

Copy B – To Be Filed With Employee’s FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.
U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Your first name and initial
Last name
Identifying number (see instructions)

Present home address, number, street, and apt., or route, if you have a P.O. box, see instructions.

City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

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

Filing Status
Check only one box

1 Single nonresident alien
2 Married nonresident alien

Wages, salaries, tips, etc., Attach Form(s) W-2
3

Taxable refunds, credits, or offsets of state and local income taxes
4

Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement
5

Total income exempt by a treaty from page 2, Item J(1)(e)
6

Add lines 3, 4, and 5
7

Scholarship and fellowship grants excluded
8

Student can not deduct interest deduction
9

Subtract the sum of line 9 and line 10. This is your adjusted gross income
10

Itemized deductions (see instructions)
11

Subtract line 11 from line 10
12

Exemption (see instructions)
13

Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-
14

Tax. Find your tax in the tax table in the instructions
15

Unreported social security and Medicare tax from Form:
a 4137
b 8819
16

Add lines 15 and 16. This is your total tax
17

Federal income tax withheld from Form(s) W-2 and 1099-R
16a

Federal income tax withheld from Form(s) 1042-S
16b

2017 estimated tax payments and amount applied from 2016 return
19

Credit for amount paid from Form 1040-C
20

Add lines 16a through 20. These are your total payments
21

If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid
22

Amount of line 22 you want refunded to you. If Form 8888 is attached, check here
23a

Routing number
23b

Account number
23c

type: Checking Savings
23d

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

24

Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Designee's name

Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation in the United States

If the IRS sent you an identity protection notice refer it here (see note)

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name

Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see Instructions.

Cat. No. 21534N

Form 1040NR-EZ (2017)
Schedule O—Other Information (see instructions)
Answer all questions

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

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

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? □ Yes □ No

D Were you ever:
1. A U.S. citizen? □ Yes □ No
2. A green card holder (lawful permanent resident) of the United States? □ Yes □ No
If you answer “Yes” to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? □ Yes □ No
If you answered “Yes,” indicate the date and nature of the change.

G List all dates you entered and left the United States during 2017. See instructions.

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

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</tr>
</tbody>
</table>

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
2015 ______________________, 2016 ______________________, and 2017 ______________________.

I Did you file a U.S. income tax return for any prior year? □ Yes □ No
If “Yes,” give the latest year and form number you filed.

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

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

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</table>

(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? □ Yes □ No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? □ Yes □ No
If “Yes,” attach a copy of the Competent Authority determination letter to your return.

Form 1040NR-EZ (2017)
Scenario 3: Sai Singh Test Questions

Directions

To answer the following questions, refer to the Form 1040NR-EZ you completed for Sai Singh.

30. What amount is entered on line 3 of Form 1040NR-EZ?
   a. $0
   b. $20,100
   c. $21,000
   d. $27,200

31. What amount is entered on line 11 of Form 1040NR-EZ?
   a. $900
   b. $6,200
   c. $6,350
   d. $10,150

32. What amount is entered on line 13 of Form 1040NR-EZ?
   a. $6,350
   b. $4,050
   c. $8,100
   d. $0

33. What amount is entered on line 18a of Form 1040NR-EZ?
   a. $0
   b. $900
   c. $2,900
   d. $3,800

34. What is the amount of the refund on Form 1040NR-EZ?
   a. $842
   b. $900
   c. $2,000
   d. $2,900
Scenario 4: Sumon Azim

Use the following information to prepare Form 1040NR-EZ.

Sumon Azim is a resident of Bangladesh (visa number 987654321). He arrived in the United States in F-1 immigration status on September 1, 2016 as a full-time student. Sumon is 27 years old and single. His address in Bangladesh is 15 Charity Street, Bhola.

Sumon has not taken any affirmative steps to apply for permanent residence in the United States. Sumon filed a Form 1040NR-EZ for tax year 2016.

If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 987654321 and the account number is 12345678910. He will not be taxed by the Bangladesh government on the income he has earned in the United States. Assume Sumon has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Mr. Azim failed to respond to the university in time for them to properly issue Form 1042-S for his treaty-exempt income. However, he is still entitled to his treaty benefit.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.
**Form 1040NR-EZ**

**U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents**

2017

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

### Your first name and initial

<table>
<thead>
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<th>Name</th>
<th>Identification number (see instructions)</th>
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### Please print or type. See separate instructions.

- Present home address (number, street, and apt. no., if any, or rural route). If you have a P.O. box, see instructions.
- City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

<table>
<thead>
<tr>
<th>Country</th>
<th>Province/State/City</th>
<th>Postal code</th>
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</table>

### Filing Status

Check only one box.

- Single nonresident alien
- Married nonresident alien

### Attach Form(s)

- W-2 or 1042-S here.
- Also Attach Form(s) 1099-R if tax was withheld.

### Wages, salaries, tips, etc.

- Attach Form(s) W-2.

### Taxable income

- Subtract the sum of line 9 and lines 10 through 14. This is your adjusted gross income.

### Itemized deductions

- Subtract the sum of line 9 and lines 10 through 14. This is your adjusted gross income.

### Unreimbursed social security and Medicare tax from Form(s)

- a: 4137
- b: 8919

### Add lines 15 and 16. This is your total tax.

### Federal income tax withheld from Form(s) W-2 and 1099-R

### 2017 estimated tax payments and amount applied from previous return

### Credit for amount paid with Form 1040-C

### Add lines 18a through 20. These are your total payments

### Refund

- If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid.

### Amount you owe

- Subtract line 21 from line 17. For details on how to pay, see instructions.

### Amount you owe

- Subtract line 21 from line 17. For details on how to pay, see instructions.

### Third Party Designee

- Designee’s name
- Phone number
- Personal identification number (PIN)

### Sign Here

- Your signature
- Date
- Your occupation in the United States
- If the IRS sent you an Identity Protection PIN, order it here (see instructions)

### Paid Preparer Use Only

- Firm’s name
- Firm’s EIN
- Firm’s address
- Phone number

---

**VITA/TCE Foreign Student Test**

199
Schedule OI—Other Information (see instructions)
Answer all questions

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

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

C   Have you ever applied to be a green card holder (lawful permanent resident) of the United States? □ Yes □ No

D   Were you ever:
   1. A U.S. citizen? □ Yes □ No
   2. A green card holder (lawful permanent resident) of the United States? □ Yes □ No
   If you answered “Yes” to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E   If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.

F   Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? □ Yes □ No
   If you answered “Yes,” indicate the date and nature of the change.

G   List all dates you entered and left the United States during 2017. See instructions.
Note: If you are resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to Item H.

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H   Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
2015 .................................................., 2016 ................................................., and 2017 ..................................................

I   Did you file a U.S. income tax return for any prior year? □ Yes □ No
   If “Yes,” give the latest year and form number you filed.

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

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

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(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? □ Yes □ No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? □ Yes □ No
   If “Yes,” attach a copy of the Competent Authority determination letter to your return.

Form 1040NR-EZ (2017)
Scenario 4: Sumon Azim Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for Sumon Azim.

35. What amount is entered on line 3 of Form 1040NR-EZ?
   a. $3,560
   b. $7,510
   c. $11,560

36. What amount is entered on line 13?
   a. $0
   b. $4,050
   c. $4,160
   d. $4,830

37. On which line will Sumon enter his treaty benefits information?
   a. No treaty amounts are allowed without Form 1042-S.
   b. Treaty benefits are only subtracted from Line 3 and listed nowhere else.
   c. Line I
   d. Line J

38. Can Sumon claim a standard deduction rather than itemizing his state income taxes?
   a. Yes
   b. No
Refunds, Deductions, and the Best Form to Use

Introduction
This part of the VITA/TCE certification test includes 12 true/false or multiple choice questions.
Allow approximately 20 minutes to complete this segment.

39. Liam, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Liam is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes once attempts to obtain a refund through his employer have failed?
   a. Form 843
   b. Form 8233
   c. Form 8880
   d. Form 8962

40. Carlos and Sophia are from Mexico. Carlos is a scholar at a local university in J-1 scholar immigration status and Sophia is in J-2 immigration status. Sophia worked at a local boutique in 2017. Her Form W-2 shows Social Security and Medicare withholding. Sophia found out her spouse does not have to pay Social Security or Medicare taxes. Sophia is not eligible for a refund of the Social Security and Medicare taxes.
   a. True
   b. False

41. Wei, an international student from People’s Republic of China, received $10,563 of interest income in 2017 from accounts he opened when he first arrived in the U.S. on August 27, 2014. What type of federal income tax return does he need to file?
   a. Form 1040
   b. Form 1040NR
   c. Form 1040NR-EZ
   d. He does not need to file a return

42. Harold, his wife and son entered the United States for the first time in 2016. They are all residents of France, and Harold is in F-1 immigration status. Harold won $500 at the local casino. Which federal income tax return does Harold use to report this income?
   a. Form 843
   b. Form 1040
   c. Form 1040NR-EZ
   d. Form 1040NR
43. Charles Windsor is a visiting scholar from England. He arrived in the U.S. on August 28, 2016 in a J-1 immigration status and was accompanied by his wife Camilla and his son Henry. Since his arrival, his second son, William, was born in the U.S. Charles earned $70,000 in 2017 from State University. When he files his federal tax return, can he claim the exemptions for his wife and children?
   a. Yes
   b. No

44. Staffan, a graduate student of physics from Sweden, is in F-1 immigration status. He first arrived in the U.S. on April 18, 2014. Staffan needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Staffan cannot claim charitable contributions on Form 1040NR-EZ.
   a. True
   b. False

45. Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2015 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

   Can he claim his education expenses on his tax return?
   a. Yes
   b. No

46. Siobhan is a single, nonresident alien who began studying in the U.S. in 2016 in F-1 immigration status from South Africa. She has wages of $6,700, interest income from her savings account of $230, and sold a few U.S. shares of stock that her aunt left to her for $6,000. She donated $2,000 of the proceeds to a local charity. Which tax form must Siobhan use to report her income?
   a. Form 1040
   b. Form 1040NR
   c. Form 1040NR-EZ
   d. Form 8843
47. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
   a. Ask for an extension of time to pay or an installment agreement.
   b. Pay the entire balance by the due date for the return.
   c. Put the balance on a credit card.
   d. All of the above.

48. Gariagdy, who is from Turkmenistan, earned $9,248 in 2016. He had $195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2016, and it lowered his taxable income for 2016. Gariagdy received a state refund of $117 in 2017 from the 2016 tax return. He would include this refund on his 2017 federal return.
   a. True
   b. False

49. Teresa came to the U.S. in 2013 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2016, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2017 and paid $49 in interest during 2017. Teresa can claim this interest as a deduction.
   a. True
   b. False

50. Frederick, a student from Malta, had $8,785 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
   a. True
   b. False
Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer’s ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

**Link & Learn Taxes for 2017 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest

Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

Virtual VITA allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.
Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center
  • What’s Hot!
  • Site Coordinator’s Corner

Quality and Tax Alerts for IRS Volunteer Programs
https://www.irs.gov/Individuals/Quality-and-Tax–Alerts-for-IRS-Volunteer-Programs
  • Volunteer Tax Alerts

Volunteer Training Resources
https://www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Corner
https://www.irs.gov/Individuals/Outreach-Corner

Tax Trails for Answers to Common Tax Questions

Online Services and Tax Information for Individuals
https://www.irs.gov/Individuals

File Your Return
  • Direct Deposit your refund

Make a Payment
  • Direct Pay
  • Other ways you can pay
    (Electronic funds withdrawal, debit and credit card, and IRS2Go)

Manage Your Tax Info
  • Withholding Calculator
  • Answers about the Health Care Law
  • Protect your identity

After You File
  • Where’s My Refund?
  • Get Transcript

eBooks
Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: https://www.irs.gov/Individuals/Site-Coordinator-Corner

Mobile App
Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: https://www.irs.gov/uac/irs2goapp

and much more!
Your direct link to tax information 24/7:

www.irs.gov