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.
How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: https://www.irs.gov/pub/irs-pdf/p4491x.pdf

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 from customers.
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 2019 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 2019 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 2019 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.linklearnertax.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: 8 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/TCE 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: 20 out of 25 Correct

Advanced
Recommended for but not limited to volunteers with two or more years of experience.
Est. Completion Time: 4 hours
Min. Proficiency Required: 25 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
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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Total Answers Correct: 20 of 25
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.

Privacy Act Notice

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8 Introduction & Instructions
Retest 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.

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Question Answer

Standards of Conduct

1. Basic Scenario 1
   1.
   2.

2. Basic Scenario 2
   3.
   4.

3. Basic Scenario 3
   5.
   6.

4. Basic Scenario 4
   7.
   8.

5. Basic Scenario 5
   9.
   10.

Total Answers Correct: 10
Total Questions: 10
Passing Score: 8 of 10

Question Answer

Intake/Interview & Quality Review

1. Basic Scenario 6
   11.
   12.

2. Basic Scenario 7
   13.
   14.

3. Basic Scenario 8
   15.
   16.

4. Basic Scenario 9
   17.
   18.

5. Basic Scenario 10
   19.
   20.

Total Answers Correct: 20
Total Questions: 25
Passing Score: 20 of 25

Question Answer

Advanced Scenario 1

1. 1.
2. 2.
3. 3.

4. 4.
5. 5.

6. 6.
7. 7.

8. 8.
9. 9.

10. 10.
11. 11.
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13. 13.
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21. 21.
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23. 23.

24. 24.
25. 25.

Total Answers Correct: 20
Total Questions: 25
Passing Score: 20 of 25

Question Answer

Military Scenario 1

1. 1.
2. 2.
3. 3.

4. 4.
5. 5.

6. 6.
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8. 8.
9. 9.

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11. 11.
12. 12.

13. 13.
15. 15.

Total Answers Correct: 15
Total Questions: 15
Passing Score: 12 of 15

Question Answer

International Scenario 1

1. 1.
2. 2.
3. 3.

4. 4.
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6. 6.
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15. 15.

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HSA/Circular 230 Retest Answer Sheet

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Passing Score: 12 of 15

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Total Answers Correct: ______________________
Total Questions: 15
Passing Score: 12 of 15
Volunteer Standards of Conduct Test

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 indicated NO cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. 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 was unaware 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
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 indicated NO cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated quality reviewer violate the Volunteer Standards of Conduct?
   a. Yes
   b. No

7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?
   a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
   b. Tell the 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
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 certification, 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 from customers.
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 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)

<table>
<thead>
<tr>
<th>Standards of Conduct (Required for ALL)</th>
<th>Intake/Interview &amp; Quality Review</th>
<th>Site Coordinator Training</th>
<th>Basic</th>
<th>Advanced</th>
<th>Military</th>
<th>International</th>
<th>HSA</th>
<th>Puerto Rico</th>
<th>Foreign Students</th>
</tr>
</thead>
</table>

Federal Tax Law Update Test for Circular 230 Professionals

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, sponsoring partner, 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

- Advanced  Minimum of 10 volunteer hours required to issue 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

Catalog Number 38847H  www.irs.gov  Form 13615 (Rev. 10-2018)
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. Complete all applicable Certified Volunteer Preparer shaded-area questions on Form 13614-C.
   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/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 cash donations made by a taxpayer if you feel that the information is not unusual or questionable.
   a. True
   b. False

6. In most cases, 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/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 donated $50 to their church, but they did not bring proof of the donation. 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 proof of their donation.
   b. Prepare the return giving credit for the donation without seeing proof.
   c. Prepare their return without giving them credit for the donation.
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 the Quality Review Checklist located in Publication 4012 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 five scenarios do not require you to prepare a tax return. **Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.**

Basic Scenario 1: Olivia Otis

Interview Notes

- Olivia is single, 66 years old, and not blind.
- She paid all the cost of keeping up her home. She earned $55,000 in wages for 2019.
- Olivia provided all the support for her two grandchildren who lived with her all year. Cora is 11 years old and Jack is 15 years old.
- She does not have enough deductions to itemize.
- Olivia, Cora, and Jack are all U.S. citizens with valid Social Security numbers.

Basic Scenario 1: Test Questions

1. What is the amount of Olivia’s standard deduction?
   
   a. $18,350
   b. $20,000
   c. $24,400
   d. $25,700

2. The maximum amount of child tax credit that Olivia is able to claim per qualifying child for 2019 is:
   
   a. $500
   b. $1,000
   c. $1,400
   d. $2,000
Basic Scenario 2: Felix and Isabella Franklin

**Interview Notes**

- Felix and Isabella Franklin have been married since 2016. Felix is a U.S. citizen with a valid Social Security number. Isabella is a resident alien with an Individual Taxpayer Identification Number (ITIN). They elect to file Married Filing Jointly.
- Felix worked in 2019 and earned wages of $40,000. Isabella worked part-time and earned $10,000.
- They have two children: Rose, who is 3 years old, and Iris, who is 8 years old. Both children were supported by their parents all year. Rose is a U.S. citizen and has a valid Social Security number. Iris is a resident alien and has an ITIN.
- Felix and Isabella paid $5,000 in daycare for Rose and Iris. The statement from the daycare provider includes the provider’s name, address, valid Employer Identification Number, and the amount paid for Rose and Iris’s care.
- Felix, Isabella, Rose, and Iris lived together in the U.S. all year.

**Basic Scenario 2: Test Questions**

3. Are the Franklins eligible to claim the earned income credit?
   a. Yes, because everyone has a taxpayer identification number.
   b. Yes, because Felix has a Social Security number.
   c. No, because Isabella has an ITIN.
   d. No, because their income is too high.

4. Which credit(s) can the Franklins claim on their 2019 tax return?
   a. Child and dependent care credit for both Rose and Iris
   b. Child tax credit for Rose
   c. Credit for other dependents for Iris
   d. All of the above
**Basic Scenario 3: Henry Howard and Charlotte Criswell**

**Interview Notes**

- Henry and Charlotte are both 28 years old.
- Henry and Charlotte separated in 2018 and their divorce was finalized in January 2019. During 2019, Charlotte paid Henry alimony payments of $12,000.
- Charlotte earned $85,000 in wages during 2019. Henry earned $13,000 in wages.
- Henry has two children from a previous relationship. Ethan is 9 and James is 6 years old and they lived with Henry for all of 2019. Ethan and James did not provide over half of their own support.
- Henry paid all the rent, utilities, and household expenses.
- Henry, Charlotte, Ethan, and James are all U.S. citizens with valid Social Security numbers.

**Basic Scenario 3: Test Questions**

5. Which of the following statements is true?
   a. Henry must report the $12,000 alimony received as income and Charlotte can claim alimony paid as an adjustment to income.
   b. Henry is not required to report the $12,000 alimony received as income and Charlotte cannot claim alimony paid as an adjustment to income.
   c. Henry must report the $12,000 alimony received as income and Charlotte cannot claim alimony paid as an adjustment to income.
   d. Henry is not required to report the $12,000 alimony received as income and Charlotte can claim alimony paid as an adjustment to income.

6. Who can claim Ethan and James as qualifying children for earned income credit?
   a. Charlotte
   b. Henry
   c. Both Charlotte and Henry
   d. Neither Charlotte or Henry
Basic Scenario 4: Mark and Sue Malone

Interview Notes

- Mark and Sue are married and U.S. citizens with valid Social Security numbers.
- The Malones received wages and a large amount of taxable income not subject to withholding.
- Mark did not have health insurance coverage for 2019 and Sue had health insurance coverage through her employer.
- The Malones have a $2,500 balance due on their joint return and want advice on how to prevent a balance due next year. They do not anticipate a change in their sources of income and amounts received next year.

Basic Scenario 4: Test Questions

7. One of the ways Mark and Sue can prevent having a balance due next year is to use the Tax Withholding Estimator at IRS.gov and then adjust their withholding.
   a. True
   b. False

8. Mark and Sue should not file their tax return until they can pay the entire balance due.
   a. True
   b. False

9. Mark is required to make a shared responsibility payment because he did not have health insurance in 2019.
   a. True
   b. False
Basic Scenario 5: Aurora Davis

Interview Notes

- Aurora and Oscar separated in 2017 and divorced in October 2019. She earned $40,000 in wages and paid more than half the cost of keeping up her home in 2019.
- Aurora and Oscar have a son, Milo, who is 17 years old and unmarried.
- Aurora signed Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) allowing Oscar to claim Milo in 2019.
- Milo is a full-time student working towards a degree in computer information systems. Milo lived on campus during the school year and spent the summer at home with his mother.
- Milo does not have a felony drug conviction and is not a qualifying child for anyone except Aurora.
- Aurora paid $5,000 of Milo’s tuition that was not covered by his scholarship.
- Aurora provided more than half of her son’s support and all the cost of his room and board on campus.
- Milo’s only income was $3,800 in wages and $400 of dividend income. He had no federal or state tax withholding.
- Aurora and Milo are U.S. citizens and have valid Social Security numbers.

Basic Scenario 5: Test Questions

10. Is Milo required to file a federal tax return?
   a. Yes, because Milo’s gross income was more than the gross income limit required to file a federal tax return.
   b. Yes, because Milo had unearned income over the unearned income limit of $1,100 required to file a federal income tax return.
   c. No, because Milo had earned income that was under the earnings limit that requires him to file a tax return.
   d. No, because Milo didn’t have any federal or state income tax withholding.
11. Aurora’s most advantageous filing status for 2019 is Single.
   a. True
   b. False

12. Aurora cannot claim her son for the earned income credit because he did not live
    with her for more than half the year and does not meet the residency test.
    a. True. Milo only lived with his mother during the summer, which was less than
       six months.
    b. False. Attendance at school is considered a temporary absence and those
       months are counted as time that Milo lived with her for the earned income
       credit.

13. Milo is Oscar’s qualifying person for which of the following?
    a. Head of Household filing status
    b. Earned income credit
    c. Credit for other dependents
    d. Child tax credit
Basic Scenario 6: Noah and Ella Neumann

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

• Noah, age 65, and Ella, age 54, are married. They elect to file Married Filing Jointly.
• Their son Leo is 23 years old and a full-time college student in his third year of study. He is pursuing a degree in Business Administration and does not have a felony drug conviction. His 2018 Form 1098-T did not have an amount entered in box 2.
• Their son Freddie is 26 years old and graduated from college in June 2019. He had a part-time job where he earned $7,000 in 2019.
• Noah and Ella paid more than half the cost of maintaining a home and provided over half the support for both Leo and Freddie.
• Noah retired in 2019 and received interest income, Social Security benefits, and wages from a part-time job.
• Ella received disability pension benefits. She has not reached minimum retirement age.
• Noah and Ella made estimated tax payments of $500 for 2019.
• Noah and Ella do not have enough deductions to itemize.
• Leo received a scholarship and the terms require that it be used to pay tuition. Noah and Ella paid the cost of Leo’s tuition and course-related books in 2019 not covered by scholarship. They paid $75 for a school sweatshirt for homecoming and $4,500 for a meal plan.
• If Noah and Ella receive a refund, they would like to deposit half into their checking account and half into their savings account. Documents from County Bank show that the routing number for both accounts is: 111000025. Their checking account number is 987654321 and their savings account number is 234567890.
**Part I – Your Personal Information**

<table>
<thead>
<tr>
<th>Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Daytime Telephone Number</th>
<th>Are You a U.S. Citizen?</th>
<th>Your Spouse a U.S. Citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOAH</td>
<td></td>
<td>NEUMANN</td>
<td>Your Phone</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>ELLA</td>
<td>M.I.</td>
<td>NEUMANN</td>
<td>Daytime Telephone Number</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

**3. Mailing Address**
5001 LAUREL ST

**4. Your Date of Birth**
09/21/1954

**5. Your Job Title**
CASHIER

**6. Last Year, Were You:**
a. Full-time student
   - Yes
   - No
b. Totally and permanently disabled
   - Yes
   - No
c. Legally blind
   - Yes
   - No

**7. Your Spouse’s Date of Birth**
03/03/1965

**8. Your Spouse’s Job Title**
NONE

**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
   - No

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

**1. As of December 31, 2019, What Was Your Marital Status?**
   - Never Married
   - Married
   - 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>Date of Birth (mm/dd/yyyy)</th>
<th>Relationship to You</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 December 31, 1998 (Yes/No)</th>
<th>Single or Married As of December 31, 1998 (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 Have Less Than $4,000 of Income? (Yes/No)</th>
<th>Did This Person Have More Than 50% of Income Support? (Yes/No)</th>
<th>Did This Person Provide More Than 50% of Support for This Person? (Yes/No)</th>
<th>Did This Person Pay More Than Half the Cost of Maintaining a Home For This Person? (Yes/No)</th>
<th>To Be Completed by a Certified Volunteer Preparer</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEO NEUMANN</td>
<td>01/17/1996</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td>FREDDIE NEUMANN</td>
<td>03/05/1993</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
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</table>
### 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>
</table>
|     |    |        | 1. (B) Wages or Salary? (Form W-2)  
If yes, how many jobs did you have last year? 1 |
|     |    |        | 2. (A) Tip Income? |
|     |    |        | 3. (B) Scholarships? (Forms W-2, 1098-T) |
|     |    |        | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
|     |    |        | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
|     |    |        | 6. (B) Alimony income or separate maintenance payments? |
|     |    |        | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
|     |    |        | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
|     |    |        | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B) |
|     |    |        | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
|     |    |        | 11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R) |
|     |    |        | 12. (B) Unemployment Compensation? (Form 1099G) |
|     |    |        | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
|     |    |        | 14. (M) Income (or loss) from Rental Property? |
|     |    |        | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify |

### Basic Scenarios

<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>
</table>
|     |    |        | 1. (B) Alimony or separate maintenance payments?  
If yes, do you have the recipient’s SSN? Yes  No |
|     |    |        | 2. Contributions to a retirement account?  
IRA (A)  401(k) (B)  Roth IRA (B)  Other |
|     |    |        | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
|     |    |        | 4. (A) Any of the following?  
Medical & Dental (including insurance premiums)  Mortgage Interest (Form 1098)  Taxes (State, Real Estate, Personal Property, Sales)  Charitable Contributions |
|     |    |        | 5. (B) Child or dependent care expenses such as daycare? |
|     |    |        | 6. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.? |
|     |    |        | 7. (A) Expenses related to self-employment income or any other income you received? |
|     |    |        | 8. (B) Student loan interest? (Form 1098-E) |

### Basic Scenarios

<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, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Adopt a child?</td>
</tr>
</tbody>
</table>
|     |    |        | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?  
If yes, for which tax year? |
|     |    |        | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
|     |    |        | 6. (A) Receive the First Time Homebuyers Credit in 2008? |
|     |    |        | 7. (B) Make estimated tax payments or apply last year’s refund to this year’s tax?  
If so how much? $500 |
|     |    |        | 8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D? |
|     |    |        | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |
### Additional Information and Questions Related to the Preparation of Your Return

1. 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. Live in an area that was declared a Federal disaster area?  
   - Yes  
   - No  
   - If yes, where?  

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  
   - Yes  
   - No  

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?  
   - Very well  
   - Well  
   - Not well  
   - Not at all  
   - Prefer not to answer  

8. Would you say you can read a newspaper or book in English?  
   - Very well  
   - Well  
   - Not well  
   - Not at all  
   - Prefer not to answer  

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

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

11. Your race?  
    - American Indian or Alaska Native  
    - Asian  
    - Black or African American  
    - Native Hawaiian or other Pacific Islander  
    - White  
    - Prefer not to answer  

12. Your spouse’s race?  
    - American Indian or Alaska Native  
    - Asian  
    - Black or African American  
    - Native Hawaiian or other Pacific Islander  
    - White  
    - Prefer not to answer  

13. Your ethnicity?  
    - Hispanic or Latino  
    - Not Hispanic or Latino  
    - Prefer not to answer  

14. Your spouse’s ethnicity?  
    - Hispanic or Latino  
    - Not Hispanic or Latino  
    - Prefer not to answer  

**Additional comments**
________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________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<table>
<thead>
<tr>
<th>Box 1. Name</th>
<th>NOAH NEUMANN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box 2. Social Security Number</td>
<td>131-00-XXXX</td>
</tr>
<tr>
<td>Box 3. Benefits Paid in 2019</td>
<td>$16,000.00</td>
</tr>
<tr>
<td>Box 4. Benefits Repaid to SSA in 2019</td>
<td></td>
</tr>
<tr>
<td>Box 5. Net Benefits for 2019 (Box 3 minus Box 4)</td>
<td>$16,000.00</td>
</tr>
</tbody>
</table>

**Description of Amount in Box 3**

- Paid by check or direct deposit: $14,692
- Medicare Part B premiums deducted from your benefits: $1,368
- Medicare Prescription Drug premiums (Part D) deducted from your benefits: $0

**Total Additions:**

- Benefits for 2019: $16,000

**Description of Amount in Box 4**

- Box 6. Voluntary Federal Income Tax Withholding
- Box 7. Address: 5001 Laurel St., Your City, State Zip
- Box 8. Claim Number (Use this number if you need to contact SSA)

*Draft as of June 21, 2019 - Subject to Change*
### Basic Scenarios

#### Interest Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Interest income</td>
<td>$375.00</td>
</tr>
<tr>
<td>2 Early withdrawal penalty</td>
<td>$</td>
</tr>
</tbody>
</table>

#### For Recipient

- **Name:** NOAH NEUMANN
- **Address:** 5001 LAUREL ST.
- **Zip Code:** 131-00-XXXX

#### Tuition Statement

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Payments received for qualified tuition and related expenses</td>
<td>$7,000.00</td>
</tr>
<tr>
<td>4 Adjustments made for a prior year</td>
<td>$</td>
</tr>
<tr>
<td>5 Scholarships or grants</td>
<td>$5,500.00</td>
</tr>
<tr>
<td>9 Checked if a graduate student</td>
<td>$</td>
</tr>
<tr>
<td>10 Vsa. contract reimb./refund</td>
<td>$</td>
</tr>
</tbody>
</table>
Buckeye College Meal Plan

Buckeye College Student Housing
575 College Blvd.
Your City, State ZIP

Received from:
Leo Neumann
$4,500

College Books
580 College Blvd
Your City, State ZIP

Receipt:
3 Textbooks: $500
Sweatshirt: $75

Payment for books is also on the college website.
Basic Scenario 6: Test Questions

14. Ella’s disability pension is reported as wages and considered earned income for the purposes of the earned income tax credit.
   a. True
   b. False

15. Amounts paid for room and board and meal plan are qualified education expenses for claiming the American opportunity credit.
   a. True
   b. False

16. How much of Noah’s Social Security is taxable?
   a. $0
   b. $6,851
   c. $2,175
   d. $31,000

17. What is the amount of Noah and Ella’s standard deduction? $________.

18. Which of the following items are included in the total payments on Noah and Ella’s tax return?
   a. Federal income tax withheld from Forms W-2 and 1099
   b. $500 estimated tax payment
   c. Refundable credits
   d. All of the above

19. Leo and Freddie are dependents on Noah and Ella’s 2019 tax return.
   a. True
   b. False
Basic Scenario 7: Evie Adams

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**

- Evie is single and has two young girls, Poppy and Lily, who lived with her all year.
- Evie paid more than half of the support for her daughters and all the cost of keeping up the home.
- Evie was unemployed for two months (March and April). She cashed in her 401(k) and used the money to pay for living expenses.
- Evie is paying off a student loan that she took out when she attended college for her bachelor’s degree.
- She took some courses this year at Southwest College to improve her job skills as an educator. She did not receive a Form 1098-T for 2018.
- Evie was an elementary school teacher from May to December and paid $550 out of pocket for classroom supplies.
- She went to the local casino and won some money in 2019. During the interview she mentions that she had gambling losses of $700.
Form 13614-C (October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

OMB Number 1545-1964

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

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

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

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

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>EVIE</td>
<td></td>
<td>ADAMS</td>
<td>YOUR PHONE #</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<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>
</tr>
</thead>
<tbody>
<tr>
<td>129 PENNINGTON PLACE</td>
<td></td>
<td>YOUR CITY</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>04/29/1978</td>
<td>TEACHER</td>
<td>a. Full-time student</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>
</table>

<table>
<thead>
<tr>
<th>10. Can anyone claim you or your spouse as a dependent?</th>
<th>11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?</th>
</tr>
</thead>
</table>

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?
   - Never Married
   - Married
   - 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>Date of birth</th>
<th>Relationship to you</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 12/31/19 (S/M)</th>
<th>Full-Time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
<th>Is this person a qualifying child/relative of any other person? (yes/no)</th>
<th>Did this person provide more than 50% of his/her own support? (yes/no)</th>
<th>Did this person have less than $4,200 of income? (yes/no)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)</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>POPPY ADAMS</td>
<td>05/06/10</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td>LILY ADAMS</td>
<td>07/31/12</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
</tbody>
</table>
Basic Scenarios

### 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? 2</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>
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<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) Retirement income or 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 1099G)</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 W-2G</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) ☐ 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. (A) Any of the following? ☐ Medical &amp; Dental (including insurance premiums) ☐ Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>☐ Taxes (State, Real Estate, Personal Property, Sales) ☐ Charitable Contributions</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>6. (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>7. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
<td>☒</td>
<td></td>
<td>8. (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>
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<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
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<td>3. (A) Adopt a child?</td>
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<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit 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. (A) Receive the First Time Homebuyers Credit in 2008?</td>
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<td>7. (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>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
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<td>9. (A) Have health coverage through the Marketplace (Exchange)? provide Form 1095-A</td>
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Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2019)
Basic Scenarios

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 have 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. Live in an area that was declared a Federal disaster area? □ Yes □ No If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? □ Yes □ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking? □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer

8. Would you say you can read a newspaper or book in English? □ Very well □ Read □ Not well □ Not at all □ Prefer not to answer

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

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

11. Your race?
   - □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

12. Your spouse’s race?
   - □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

13. Your ethnicity?
   - □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer

14. Your spouse’s ethnicity?
   - □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion regarding this process, 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. 10-2019)
### Basic Scenarios

<table>
<thead>
<tr>
<th>Form W-2 Wage and Tax Statement</th>
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#### Evie Adams

**Employer's address and ZIP code**

<table>
<thead>
<tr>
<th>State</th>
<th>Employer's state ID number</th>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
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<tbody>
<tr>
<td>YS</td>
<td>35-600XXXXXX</td>
<td>33,000.00</td>
<td>2,238.00</td>
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**Employee's first name and initial**

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<th>Nonqualified plans</th>
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<tbody>
<tr>
<td>EVIE</td>
<td>ADAMS</td>
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<td>PLACE</td>
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<td>12a [See instructions for box 12]</td>
<td>DD</td>
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<td>YOUR</td>
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<td>3,800.00</td>
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<td>YS</td>
<td>39-700XXXXXX</td>
<td>3,500.00</td>
<td>210.00</td>
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**Employee’s name, address, and ZIP code**

<table>
<thead>
<tr>
<th>DAVIDSON INC.</th>
<th>4325 NORTHRIDGE AVE</th>
<th>YOUR CITY, STATE ZIP</th>
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**Employee’s name, address, and ZIP code**

<table>
<thead>
<tr>
<th>SALEM ELEMENTARY SCHOOL</th>
<th>1270 WEST 29TH STREET</th>
<th>YOUR CITY, STATE ZIP</th>
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<tr>
<th>E-FILE</th>
<th>OMB No. 1545-0008</th>
<th>Visit the IRS website at <a href="http://www.irs.gov/e-file">www.irs.gov/e-file</a></th>
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</table>
### Basic Scenarios

**Ridgetop Casino**

**777 Crest Road**

**Your City, State Zip**

- **Payer's Name:**
  - **Evie Adams**
  - **Street Address:**
    - **129 Pennington Place**
  - **Phone Number:**
    - **YS987654**

**Federal Tax Withheld:**

- **2019**
- **Reportable Winnings:** $2,000.00
- **Federal Income Tax Withheld:** $500.00
- **Cashed Out:** Yes

**Signature:**

---

### Certain Gambling Winnings

- **This information is being furnished to the Internal Revenue Service**

---

### State Unemployment Commission

**1000 Government Plaza**

**Your City, State Zip**

- **Payer's Name:**
  - **Evie Adams**
  - **Street Address:**
    - **129 Pennington Place**

**Federal Tax Withheld:**

- **2019**
- **Unemployment Compensation:** $2,200.00
- **Federal Income Tax Withheld:** $220.00
- **State or Local Income Tax Refunds, Credits, or Offsets:** $0

**Signature:**

---

**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.
River's Child Care

303 Twiggs Trail
Your City, Your State  Your Zip

December 31, 2019

Received from Evie Adams:

$1,500 for after-school care for Poppy Adams
$1,500 for after-school care for Lily Adams

$3,000 Total amount received for child care in 2019

Ellen River

EIN: 35-900XXXX
20. What is the total amount of adjustments on Evie’s tax return?
   a. $250
   b. $600
   c. $850
   d. $1,550

21. What is the lifetime learning education credit amount on Evie’s tax return?
   $________.

22. What is the total federal income tax withheld on Evie’s tax return? $______.

23. What is the amount of gambling winnings reported on her 2019 return?
   a. $0
   b. $1,300
   c. $2,000
   d. $3,200

24. Evie is eligible to claim which of the following credits on her 2019 tax return?
   a. Child and dependent care credit
   b. Child tax credit
   c. Earned income tax credit
   d. All of the above

25. Evie must pay an additional tax on the early distribution from her 401(k) of:
   a. 0%
   b. 5%
   c. 10%
   d. 15%
Basic Course Retest Questions

Directions

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

Basic Scenario 1: Olivia Otis

Interview Notes

- Olivia is single, 66 years old, and not blind.
- She paid all the cost of keeping up her home. She earned $55,000 in wages for 2019.
- Olivia provided all the support for her two grandchildren who lived with her all year. Cora is 11 years old and Jack is 15 years old.
- She does not have enough deductions to itemize.
- Olivia, Cora, and Jack are all U.S. citizens with valid Social Security numbers.

Basic Scenario 1: Retest Questions

1. Olivia’s standard deduction is $20,000.
   a. True
   b. False

2. The maximum amount of child tax credit Olivia is able to claim per qualifying child is $1,000.
   a. True
   b. False
Basic Scenario 2: Felix and Isabella Franklin

Interview Notes

• Felix and Isabella Franklin have been married since 2016. Felix is a U.S. citizen with a valid Social Security number. Isabella is a resident alien with an Individual Taxpayer Identification Number (ITIN). They elect to file Married Filing Jointly.

• Felix worked in 2019 and earned wages of $40,000. Isabella worked part-time and earned $10,000.

• They have two children: Rose, who is 3 years old, and Iris, who is 8 years old. Both children were supported by their parents all year. Rose is a U.S. citizen and has a valid Social Security number. Iris is a resident alien and has an ITIN.

• Felix and Isabella paid $5,000 in daycare for Rose and Iris. The statement from the daycare provider includes the provider’s name, address, valid Employer Identification Number, and the amount paid for Rose and Iris’s care.

• Felix, Isabella, Rose, and Iris lived together in the U.S. all year.

Basic Scenario 2: Retest Questions

3. The Franklins are eligible to claim the earned income credit.
   a. True
   b. False

4. Iris is a qualifying child for the child tax credit.
   a. True
   b. False
Basic Scenario 3: Henry Howard and Charlotte Criswell

Interview Notes

- Henry and Charlotte are both 28 years old.
- Henry and Charlotte separated in 2018 and their divorce was finalized in January 2019. During 2019, Charlotte paid Henry alimony payments of $12,000.
- Charlotte earned $85,000 in wages during 2019. Henry earned $13,000 in wages.
- Henry has two children from a previous relationship. Ethan is 9 and James is 6 years old and they lived with Henry for all of 2019. Ethan and James did not provide over half of their own support.
- Henry paid all the rent, utilities, and household expenses.
- Henry, Charlotte, Ethan, and James are all U.S. citizens with valid Social Security numbers.

Basic Scenario 3: Retest Questions

5. Henry is not required to report the $12,000 alimony received as income and Charlotte cannot claim alimony paid as an adjustment to income.
   a. True
   b. False

6. Neither Charlotte nor Henry can claim Ethan and James as qualifying children for the earned income credit.
   a. True
   b. False
Basic Scenario 4: Mark and Sue Malone

**Interview Notes**

- Mark and Sue are married and U.S. citizens with valid Social Security numbers.
- The Malones received wages and a large amount of taxable income not subject to withholding.
- Mark did not have health insurance coverage for 2019 and Sue had health insurance coverage through her employer.
- The Malones have a $2,500 balance due on their joint return and want advice on how to prevent a balance due next year. They do not anticipate a change in their sources of income and amounts received next year.

Basic Scenario 4: Retest Questions

7. What actions should Mark and Sue take to prevent having a balance due next year? (Choose the best answer.)
   a. They should use the IRS Tax Withholding Estimator and adjust their withholding.
   b. They should refer to Publication 505, Withholding and Estimated Tax, and make estimated tax payments.
   c. Both a and b.
   d. None of the above.

8. What is the best option for Mark and Sue if they are not able to pay their entire balance due by the due date of the return?
   a. Wait to file their return until they have the money to pay the full amount owed.
   c. File their tax return, pay as much as they can by the due date of the return and request a payment plan.
   d. Both a and b.

9. The shared responsibility payment for 2019 is zero.
   a. True
   b. False
Basic Scenario 5: Aurora Davis

**Interview Notes**

- Aurora and Oscar separated in 2017 and divorced in October 2019. She earned $40,000 in wages and paid more than half the cost of keeping up her home in 2019.
- Aurora and Oscar have a son, Milo, who is 17 years old and unmarried.
- Aurora signed Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) allowing Oscar to claim Milo in 2019.
- Milo is a full-time student working towards a degree in computer information systems. Milo lived on campus during the school year and spent the summer at home with his mother.
- Milo does not have a felony drug conviction and is not a qualifying child for anyone except Aurora.
- Aurora paid $5,000 of Milo’s tuition that was not covered by his scholarship.
- Aurora provided more than half of her son’s support and all the cost of his room and board on campus.
- Milo’s only income was $3,800 in wages and $400 of dividend income. He had no federal or state tax withholding.
- Aurora and Milo are U.S. citizens and have valid Social Security numbers.

Basic Scenario 5: Retest Questions

10. Milo is required to file a federal tax return.
   a. True
   b. False

11. What is the most advantageous filing status allowable for Aurora?
   a. Single
   b. Married Filing Separately
   c. Married Filing Jointly
   d. Head of Household
12. Milo is Aurora’s qualifying child for the earned income credit.
   a. True
   b. False

13. Milo is a qualifying person for Oscar to claim Head of Household filing status, credit for other dependents, and the earned income credit.
   a. True
   b. False
Basic Scenario 6: Retest Questions

Directions

Read the scenario information for Noah and Ella Neumann beginning on page 31.

14. Ella’s disability payments should be reported on the Pensions and Annuities line on Form 1040.
   a. True
   b. False

15. Noah and Ella can claim $2,000 of qualified education expenses to calculate the American opportunity credit.
   a. True
   b. False

16. The taxable amount of Noah’s Social Security income is $16,000.
   a. True
   b. False

17. Noah and Ella have an increased standard deduction because they are both 65 years old.
   a. True
   b. False

18. What is the amount of federal income tax withholding? $_______.

19. Who can Noah and Ella claim as a dependent on their 2019 tax return?
   a. Leo
   b. Freddie
   c. Both Leo and Freddie
   d. Neither Leo nor Freddie
Basic Scenario 7: Retest Questions

Directions

Read the scenario information for Evie Adams beginning on page 40.

20. Evie can claim up to $250 of her classroom expenses as an adjustment to income on her 2019 tax return.
   a. True
   b. False

21. Evie qualifies for the lifetime learning credit.
   a. True
   b. False

22. What is the total federal income tax withheld shown on Evie’s tax return?
   a. $2,600
   b. $2,950
   c. $3,670
   d. $3,970

23. What is total amount of gambling winnings reported on Evie’s tax return?
    $________.

24. Evie is eligible to claim the earned income tax credit on her 2019 tax return.
   a. True
   b. False

25. Evie is subject to the 10% additional tax from her 401(k) distribution.
   a. True
   b. False
Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Tamara Dennison

Interview Notes

• Tamara is 52 years old and her divorce became final on September 20, 2014 and has not been modified. The divorce decree stipulates she is required to pay alimony of $500 a month to her ex-husband. She paid him a total of $6,000 in 2019.
• Tamara pays all the cost of keeping up her home in the United States. She earned $40,500 in wages in 2019, her only income.
• Tamara’s daughter, Kimberly, lived with Tamara all year. Kimberly is 18 years old, single, and earned $8,000 in wages.
• Kimberly's son, Christian, was born on December 2, 2019. Christian lived in Tamara’s home all year.
• Tamara provides more than half of the support for both Kimberly and Christian.
• Tamara, Kimberly, and Christian are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 1: Test Questions

1. Tamara and her ex-husband’s divorce was final before December 31, 2018. How does this affect their 2019 tax returns?
   a. Tamara is not eligible to deduct alimony paid as an adjustment to income. Her ex-husband is not required to report alimony received as income.
   b. Tamara is not eligible to deduct alimony paid as an adjustment to income. Her ex-husband is required to report alimony received as income.
   c. Tamara is allowed to deduct alimony paid as an adjustment to income. Her ex-husband is not required to report alimony received as income.
   d. Tamara is allowed to deduct the alimony paid as an adjustment to income. Her ex-husband is required to include the alimony received as income.
2. What is the most beneficial filing status allowable for Tamara?
   a. Married Filing Separately
   b. Married Filing Jointly
   c. Head of Household
   d. Single

3. Who can Tamara claim as a qualifying child(ren) for the earned income credit?
   a. Tamara has no qualifying children.
   b. Tamara can claim Christian, but not Kimberly.
   c. Tamara can claim Kimberly, but not Christian.
   d. Tamara can claim both Kimberly and Christian.
Advanced Scenario 2: Charlie and Samantha Collins

Interview Notes

- Charlie and Samantha are resident aliens, married, and want to file a joint return.
- They have three children. Harry is 8 years old and a resident alien. Sherry is 3 years old and Maria is 1 year old and both are U.S. citizens. All three children lived with their parents in the United States all year.
- Charlie, Samantha, and Harry have Individual Taxpayer Identification Numbers (ITINs). Sherry and Maria have Social Security numbers.
- Charlie earned $38,000 in wages and Samantha earned $11,000 in wages. They had no other income.
- Charlie and Samantha provided all the support for their three children.
- Maria and Sherry attended daycare while Charlie and Samantha were at work.
- Charlie and Samantha did not receive benefits from a dependent care benefits plan or flexible spending account.
- The daycare center provided the Collins with a statement indicating the amount of $5,150 paid during 2019. The statement included the provider’s name, address, Employer Identification Number, and phone number.

Advanced Scenario 2: Test Questions

4. Who can Charlie and Samantha claim as a qualifying dependent(s) for the credit for other dependents?
   a. Harry
   b. Sherry and Maria
   c. Harry, Sherry, and Maria
   d. Since Charlie and Samantha have ITINS, they cannot claim the credit for other dependents.

5. Which credit(s) are Charlie and Samantha eligible to claim?
   a. Credit for other dependents and earned income credit.
   b. Child tax credit and earned income credit.
   c. Child tax credit, child and dependent care credit, and credit for other dependents.
   d. They don't qualify for any credits.
Advanced Scenario 3: Gail Baker

Interview Notes

• Gail is single and earned $28,000 as a cashier, her only income.
• Gail’s son Tony is 17 years old and a full-time student in high school.
• Tony received Social Security survivor benefits of $5,000 in 2019. None of those benefits were taxable. He earned $10,000 during the summer working as a website developer. Tony had no withholding in box 2 of his Form W-2.
• He used his Social Security survivor benefits and wages to provide over half of his own support.
• Gail and Tony lived together all of 2019 and are U.S. citizens with valid Social Security numbers.

Advanced Scenario 3: Test Questions

6. Which of the following statements is true?
   a. Tony is not required to file a tax return because his gross income is below the filing requirement.
   b. Tony is required to file because his total income is over $12,200.
   c. Tony is required to file because Gail can claim him as a dependent and his income is over $4,200.
   d. Tony is not required to file because his Social Security benefits are reported on Gail’s return.

7. Gail can claim Tony on her tax return as a qualifying child for the earned income credit.
   a. True
   b. False
Advanced Scenario 4: Sandra Clark

Interview Notes

- Sandra Clark is 45 years old.
- Sandra works as a clerk and earned $27,500 in 2019.
- Sandra’s daughter, Debbie, is 26 years old and she is not disabled.
- Debbie lived with Sandra as a member of her household for all of 2019.
- Debbie works as a receptionist and earned $18,250 in 2019.
- Sandra purchased health insurance coverage for herself and Debbie on the same policy from the Marketplace for all of 2019.
- Sandra received Form 1095-A from the Marketplace showing that she and Debbie are both covered individuals for all of 2019.

Advanced Scenario 4: Test Questions

8. Can Sandra claim Debbie as a qualifying relative on her 2019 return?
   a. Yes, because Debbie lived with Sandra as a member of her household for all of 2019.
   b. No, because Debbie had gross income of more than $4,200 during the tax year.

9. Which of the following statements is true regarding the Form 1095-A?
   a. Both Sandra and Debbie can claim the entire amount of the premium tax credit since both of their names are shown on Form 1095-A as covered individuals.
   b. Sandra should reconcile the entire premium tax credit information from her Form 1095-A on her tax return.
   c. Debbie should reconcile the entire premium tax credit information from Sandra’s Form 1095-A on her tax return.
   d. Sandra and Debbie have a shared policy. Information on the Form 1095-A must be allocated between their two tax returns. Both of their returns are out of scope.
Advanced Scenario 5: Archie Hamilton

Interview Notes

- Archie Hamilton is 45 years old and single.
- Archie had wage income of $55,000. He also had gambling winnings of $1,000.
- He is not sure if he should itemize or take the standard deduction.
- Archie paid the following:
  - $5,200 qualifying home mortgage interest.
  - $9,507 for real estate taxes.
  - $5,040 for state income taxes withheld in 2019.
  - Unreimbursed doctor and dentist bills in the amount of $7,000.
  - Unreimbursed prescription drugs for $14.
  - Vitamins for $120.
  - A statement received from his church showing donations made throughout the year totaling $1,200.
  - Receipts for donations of furniture and clothing in good, used condition to Goodwill. The total estimated fair market value is $100.
  - Tax preparation fee of $315 for his 2018 tax return.
  - $50 paid in 2019 on his 2018 balance due state income tax return.
  - $45 investment expense
  - $250 in gambling losses
Advanced Scenario 5: Test Questions

10. Archie can claim total deductible medical expenses that exceed 7.5% of his adjusted gross income.
   a. True
   b. False

11. What is the total amount of state income and real estate taxes deductible on Archie’s Form 1040, Schedule A?
   a. $14,597
   b. $14,547
   c. $10,000
   d. $9,507

12. Which of the following is Archie able to claim as a deduction on his Form 1040, Schedule A?
   a. Investment expense
   b. Tax preparation fee
   c. Gambling losses
   d. None of the above
Advanced Scenario 6: Jennifer Morrison

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

- Jennifer was divorced from her husband in 2014 and has not remarried.
- Jennifer provided the entire cost of maintaining the household and over half of the support for her children, Carla and Ollie, in 2019.
- Jennifer claimed earned income credit (EIC) for Ollie and Carla in 2016, but they lived with their father for 8 months that year. Jennifer received a letter from Internal Revenue Service disallowing EIC for tax years 2017 and 2018.
- Jennifer is a full-time kindergarten teacher and spent $350 to buy books and supplies for her class.
- Ollie attended daycare while Jennifer worked.
- In August 2019, Jennifer’s daughter, Carla, enrolled in college to pursue a bachelor’s degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.
- Carla does not have a felony drug conviction.
- Jennifer brought a Form 1098-T and an account statement from the college. Carla’s purchases at the college bookstore were for course-related books.
- The terms of Carla’s scholarship require that it be used to pay for tuition.
- Jennifer received a Form 1099-C for canceled credit card debt. Using the insolvency determination worksheet in Publication 4012, Jennifer determined the value of her assets exceeded her liabilities and that she was solvent at the time the credit card debt was canceled.
- Jennifer purchased her own health insurance through the Marketplace. She received Form 1095-A. Carla and Ollie were on their father’s health insurance plan through his employer all year.
### 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 1-4 of this form.**
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

### Part I – Your Personal Information (if you are filling 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>Daytime telephone number</th>
<th>Are you a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>JENNIFER</td>
<td></td>
<td>MORRISON</td>
<td>YES</td>
<td>Yes</td>
</tr>
</tbody>
</table>

3. Mailing address

- **450 SARASOTA TERRACE**

4. Your Date of Birth

- **04/15/1975**

5. Your job title

- **TEACHER**

6. Last year, were you:

- a. Full-time student
- b. 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. Legally blind

10. Can anyone claim you or your spouse as a dependent?

- Yes ✗ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?

- Yes ✗ No ☐

### Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?

- Never Married
- Married
- 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>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 12/31/19 (yes/no)</th>
<th>Full-time Student last year (yes/no)</th>
<th>Tot ally and Permanently Disabled (yes/no)</th>
<th>Is this person a qualifying child/relative of any other person? (yes/no)</th>
<th>Did this person provide more than 50% of his/her own support? (yes/no)</th>
<th>Did this person have less than $4,200 of income? (yes/no)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/W/A)</th>
<th>Did the taxpayer(s) pay more than half of the cost of maintaining a home for this person? (yes/no)</th>
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</thead>
<tbody>
<tr>
<td>CARLA DAVIS</td>
<td>07/15/00</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>
<td>No</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
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<tr>
<td>OLLIE MORRISON</td>
<td>03/12/10</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
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</table>
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>
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<tbody>
<tr>
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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>2. (A) Tip Income?</td>
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<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
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<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) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)</td>
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<td>12. (B) Unemployment Compensation? (Form 1099G)</td>
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<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RR-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 FORM 1099-C</td>
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<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>
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</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</td>
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<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
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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. (A) Any of the following? Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1098) Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</td>
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<td>5. (B) Child or dependent care expenses such as daycare?</td>
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<td>6. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
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<td>7. (A) Expenses related to self-employment income or any other income you received?</td>
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<td>8. (B) Student loan interest? (Form 1098-E)</td>
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</tbody>
</table>

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<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>
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<td>1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
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<tr>
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<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
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<td>3. (A) Adopt a child?</td>
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<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? 2016</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. (A) Receive the First Time Homebuyers Credit in 2008?</td>
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<td>7. (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>8. (A) File a federal tax return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
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<tr>
<td>✗</td>
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<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
</tbody>
</table>
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. Live in an area that was declared a Federal disaster area? [ ] Yes [ ] No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? [ ] Yes [ ] No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2010)
Advanced Scenarios
<table>
<thead>
<tr>
<th>Type of Income</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payments received for qualified tuition and related expenses</td>
<td>$7,200.00</td>
</tr>
<tr>
<td>2</td>
<td>Scholarships or grants</td>
<td>$4,200.00</td>
</tr>
<tr>
<td>3</td>
<td>Adjustments made for a prior year</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Adjustments to scholarships or grants for a prior year</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Scholarships or grants</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Adjustments made for a prior year</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Checked if the amount in box 1 includes amounts for an academic period beginning January – March 2020</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Check if at least half-time student</td>
<td>X</td>
</tr>
<tr>
<td>9</td>
<td>Checked if a graduate student</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Ins. contract remit/wetland</td>
<td>$</td>
</tr>
</tbody>
</table>
## Part I  Recipient Information

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Marketplace identifier</td>
<td>12-3456789</td>
</tr>
<tr>
<td>2</td>
<td>Marketplace-assigned policy number</td>
<td>987654</td>
</tr>
<tr>
<td>3</td>
<td>Policy issuer’s name</td>
<td>INSURER</td>
</tr>
<tr>
<td>4</td>
<td>Recipient’s name</td>
<td>JENNIFER MORRISON</td>
</tr>
<tr>
<td>5</td>
<td>Recipient’s SSN</td>
<td>601-XX-XXXX</td>
</tr>
<tr>
<td>6</td>
<td>Recipient’s date of birth</td>
<td>04/15/1975</td>
</tr>
<tr>
<td>7</td>
<td>Recipient’s spouse’s name</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Recipient’s spouse’s SSN</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Recipient’s spouse’s date of birth</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Policy start date</td>
<td>01/01/2019</td>
</tr>
<tr>
<td>11</td>
<td>Policy termination date</td>
<td>12/31/2019</td>
</tr>
<tr>
<td>12</td>
<td>Street address (including apartment no.)</td>
<td>450 SARASOTA TERRACE</td>
</tr>
<tr>
<td>13</td>
<td>City or town</td>
<td>YOUR CITY</td>
</tr>
<tr>
<td>14</td>
<td>State or province</td>
<td>YOUR STATE</td>
</tr>
<tr>
<td>15</td>
<td>Country and ZIP or foreign postal code</td>
<td>YOUR ZIP</td>
</tr>
</tbody>
</table>

## Part II  Covered Individuals

<table>
<thead>
<tr>
<th></th>
<th>A. Covered individual name</th>
<th>B. Covered individual SSN</th>
<th>C. Covered individual date of birth</th>
<th>D. Coverage start date</th>
<th>E. Coverage termination date</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>JENNIFER MORRISON</td>
<td>601-XX-XXXX</td>
<td>04/15/1975</td>
<td>01/01/2019</td>
<td>12/31/2019</td>
</tr>
</tbody>
</table>

## Part III  Coverage Information

<table>
<thead>
<tr>
<th>Month</th>
<th>A. Monthly enrollment premiums</th>
<th>B. Monthly second lowest cost silver plan (SLCSP) premium</th>
<th>C. Monthly advance payment of premium tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>February</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>March</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>April</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>May</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>June</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>July</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>August</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>September</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>October</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>November</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>December</td>
<td>$452.58</td>
<td>$375.00</td>
<td>$125.00</td>
</tr>
<tr>
<td>Annual Totals</td>
<td>$5,430.96</td>
<td>$4,500.00</td>
<td>$1,500.00</td>
</tr>
</tbody>
</table>
Carla Davis

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>08/30/2019</td>
<td>Tuition – Fall Semester 2019</td>
<td>$7,200.00</td>
<td></td>
</tr>
<tr>
<td>09/03/2019</td>
<td>Meal plan</td>
<td>$320.00</td>
<td></td>
</tr>
<tr>
<td>09/03/2019</td>
<td>Parking pass</td>
<td>$75.00</td>
<td></td>
</tr>
<tr>
<td>09/04/2019</td>
<td>Campus Bookstore charge to student account</td>
<td>$650.00</td>
<td></td>
</tr>
<tr>
<td>09/05/2019</td>
<td>Payment – check #1234</td>
<td></td>
<td>-$4,045.00</td>
</tr>
</tbody>
</table>

12/31/2019 Account Balance……………………………………………………………………..$0.00
December 31, 2019

Received from Jennifer Morrison:

$2,500 for after-school care for Ollie Morrison
$2,500 Total amount received for child care in 2019

Ellen River
EIN: 35-900XXXX
Advanced Scenario 6: Test Questions

13. Jennifer wants to have her refund directly deposited into her checking account. What is her bank routing number?
   a. 123456789
   b. 123456789 1234
   c. 111000025
   d. The bank routing number is not needed for direct deposit.

14. How do Jennifer’s educator expenses affect her tax return?
   a. Jennifer can claim these expenses as a miscellaneous itemized deduction on her Schedule A.
   b. These expenses do not affect her tax return.
   c. $250 is deducted as an adjustment to income on Form 1040, Schedule 1.
   d. Jennifer is entitled to deduct the full $350 as an adjustment to income on Form 1040, Schedule 1.

15. What is the amount of Jennifer’s child and dependent care credit shown on Form 2441, Child and Dependent Care Expenses?
   a. $0
   b. $525
   c. $650
   d. $2,500

16. The total amount of qualified education expenses used in the calculation of Jennifer’s 2019 American opportunity credit is:
   a. $3,000
   b. $3,650
   c. $3,970
   d. $4,000

17. How does the Form 1095-A, Health Insurance Marketplace Statement, affect Jennifer’s tax return?
   a. Jennifer can claim an affordability exemption.
   b. Jennifer must pay an individual shared responsibility payment.
   c. It does not affect the tax return.
   d. Jennifer must file Form 8962, Premium Tax Credit (PTC), to reconcile the advanced premium tax credit.
18. Jennifer’s income is too high to qualify for the credit on Form 8880, Credit for Qualified Retirement Savings Contributions.
   a. True
   b. False

19. Jennifer’s canceled debt on Form 1099-C, Cancellation of Debt, does not need to be reported on her tax return.
   a. True
   b. False

20. In order to claim EIC for 2019, Jennifer must file Form 8862, Information To Claim Certain Credits After Disallowance, with her tax return.
   a. True
   b. False
Advanced Scenario 7: Mark and Barbara Matthews

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

- Mark and Barbara are married and want to file a joint return.
- Mark retired and began receiving retirement income on March 1, 2017. No distributions were received prior to his retirement. Mark selected a joint survivor annuity for these payments. The plan cost at annuity start date was $14,500. Mark has already recovered $1,029 of his cost in the plan.
- The Matthews received a $125 state income tax refund from their 2018 state tax return. The Matthews do not have enough deductions to itemize for 2019 and they have never itemized deductions.
- Mark and Barbara stated if they are entitled to a refund, they want half of it deposited into their checking account and the other half deposited into their savings account. The checking account number is 123456789 and the savings account number is 987654321. Both accounts are from Adelphi Bank and Trust.
### Part I – Personal Information

1. Your first name
   - **MARK**
2. Your spouse’s first name
   - **BARBARA**
3. Mailing address
   - **742 RED ROOSTER ROAD**
4. Your date of birth
   - **02/02/1950**
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
   - **04/03/1957**
8. Your spouse’s job title
   - **ADMIN ASST**
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, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?
    - Yes ☒ No □

### Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?
   - 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 2019?
     - Yes ☒ No □
   - b. Did you live with your spouse during any part of the last six months of 2019?
     - 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) Do not enter your name or spouse's name below</th>
<th>Date of Birth (mm/dd/yy)</th>
<th>Relationship to you (for example: son, daughter, parent, 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 12/31/19 (SM/M)</th>
<th>Full-time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
<td>(f)</td>
<td>(g)</td>
<td>(h)</td>
<td>(i)</td>
</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>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2)</td>
<td><strong>If yes, how many jobs did you have last year?</strong> 1</td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>2. (A) Tip Income?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
<td></td>
</tr>
<tr>
<td></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></td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, cash)</td>
<td></td>
</tr>
<tr>
<td></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></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></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></td>
<td>X</td>
<td></td>
<td>11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>12. (B) Unemployment Compensation? (Form 1099G)</td>
<td></td>
</tr>
<tr>
<td></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></td>
<td>X</td>
<td></td>
<td>14. (M) Income (or loss) from Rental Property?</td>
<td></td>
</tr>
<tr>
<td></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</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>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments?</td>
<td><strong>If yes, do you have the recipient’s SSN?</strong> Yes No</td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>2. Contributions to a retirement account?</td>
<td>IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
<td></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></td>
<td>X</td>
<td></td>
<td>4. (A) Any of the following? Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1096)</td>
<td>Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>6. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>7. (A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>8. (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>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>1. (HSA) Have a Health Savings Account? (Forms 5898-SA, 1099-SA, W-2 with code W in box 12)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>3. (A) Adopt a child?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? <strong>If yes, for which tax year?</strong></td>
<td></td>
</tr>
<tr>
<td></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></td>
<td>X</td>
<td></td>
<td>6. (A) Receive the First Time Homebuyers Credit in 2008?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>7. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? <strong>If so how much?</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
<td></td>
</tr>
</tbody>
</table>
Advanced Scenarios

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 ☒ Yes, Spouse ☐ No

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. Live in an area that was declared a Federal disaster area? ☐ Yes, ☒ No

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes, ☒ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well, ☐ Well, ☐ Not well, ☐ Not at all, ☐ Prefer not to answer

8. Would you say you can read a newspaper or book in English? ☒ Very well, ☐ Well, ☐ Not well, ☐ Not at all, ☐ Prefer not to answer

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

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

11. Your race?
   - ☐ American Indian or Alaska Native, ☐ Asian, ☐ Black or African American, ☐ Native Hawaiian or other Pacific Islander, ☒ White, ☐ Prefer not to answer

12. Your spouse’s race?
   - ☐ American Indian or Alaska Native, ☐ Asian, ☐ Black or African American, ☐ Native Hawaiian or other Pacific Islander, ☒ White, ☐ Prefer not to answer

13. Your ethnicity?
   - ☐ Hispanic or Latino, ☐ Not Hispanic or Latino, ☒ Prefer not to answer

14. Your spouse’s ethnicity?
   - ☐ Hispanic or Latino, ☐ Not Hispanic or Latino, ☒ Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1954. 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:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)
Advanced Scenarios

Form W-2 Wage and Tax Statement

Barbara Matthews
742 Red Rooster
Your City, State ZIP

Employee's social security number: 310-00-XXXX
Employee identification number (EIN): 40-000XXXX
Employee's name: Barbara Matthews
Employer: Conway Company
Address: 25 Imperial Lane, Your City, State ZIP

Wages, tips, other compensation: $28,500.00
Federal income tax withheld: $2,784.00

Social security wages: $28,500.00
Social security tax withheld: $1,767.00
Medicare wages and tips: $28,500.00
Medicare tax withheld: $413.25
Social security tips: $0.00
Allocated tips: $0.00

Dependent care benefits: $0.00
Nonqualified plans: $0.00

State wages, tips, etc.: $28,500.00
State income tax: $1,400.00
Local wages, tips, etc.: $0.00
Local income tax: $0.00

Form 1099-R

Payer's name: pine corporation
Address: 1809 Gulf Drive, Your City, State ZIP

Recipient's name: Mark Matthews
Address: 742 Red Rooster, Your City, State ZIP

Gross distribution: $22,532.00

Capital gain (included in box 2a): $0.00
Federal income tax withheld: $2,253.00
Employee contributions/Designated Roth contributions or insurance premiums: $0.00
Net unrealized appreciation in employer's securities: $0.00

Your percentage of total distribution: 100%
Total employee contributions: $14,500.00

## Form 1099-R

**PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.**

**ESSEX BANK, CUSTODIAN FOR ROTH IRA OF MARK MATTHEWS 300 MARIN STREET YOUR CITY, STATE ZIP**

**PAYER’S TIN**  
48-100XXX

**RECIPIENT’S TIN**  
317-00-XXXX

**RECIPIENT’S name**  
MARK MATTHEWS

**Street address (including apt. no.)**  
742 RED ROOSTER

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

**Amount allocable to IRR within 5 years**  

**1st year of design, Roth contrib.**  

**FATCA filing requirement**  

**State tax withheld**  

**State/Payer’s state no.**  

**State distribution**  

**Local tax withheld**  

**Name of locality**  

**Local distribution**  

**Your percentage of total distribution**  

**Other**  

**Net unrealized appreciation in employer’s securities**  

**Employee contributions/Designated Roth contributions or insurance premiums**  

**Distribution code(s)**  

**Q**  

**IRAP/SIMPLE**  

**%**  

**Total employee contributions**  

**Total distribution**  

**Gross distribution**  

**Taxable amount**  

**2019**  

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

**Copy B**  

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

**This information is being furnished to the IRS.**

---

## Form SSA-1099 - Social Security Benefit Statement

**2019**  

**PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 8 MAY BE TAXABLE INCOME.**  

**SEE THE REVERSE FOR MORE INFORMATION.**

**Box 1. Name**  
MARK MATTHEWS

**Box 2. Beneficiary’s Social Security Number**  
317-00-XXXX

**Box 3. Benefits Paid in 2019**  
$17,214.00

**Box 4. Benefits Repaid to SSA in 2019**  
$17,214.00

**Box 5. Net Benefits for 2019 (Box 3 minus Box 4)**  
$0

**Description of Amount in Box 3**

- **Paid by check or direct deposit:**
  - $13,867.00

- **Medicare Part B premiums deducted from your benefits:**
  - $1,626.00

**Total Additions:**

**Benefits for 2019:**

- $17,214

**Description of Amount in Box 4**

- **Voluntary Federal Income Tax Withholding:**
  - $1,721.00

**Box 7. Address**

- 742 Red Rooster
- Your City, State ZIP

**Draft as of June 21, 2019 - Subject to Change**

**Form SSA-1099-SM (8-2019)**  

**DO NOT RETURN THIS FORM TO SSA OR IRS**
**ABC INVESTMENTS**
456 Pima Plaza
Your City, YS ZIP

### Form 1099-DIV* 2019 Dividends and Distributions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Total Ordinary Dividends</td>
<td>220.00</td>
</tr>
<tr>
<td>1b Qualified Dividends</td>
<td>189.00</td>
</tr>
<tr>
<td>2a Total Capital Gain Distributions (Includes 2b- 2d)</td>
<td>308.00</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>50.00</td>
</tr>
<tr>
<td>4 Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>5 Section 199A Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>6 Investment Expenses</td>
<td>0.00</td>
</tr>
<tr>
<td>7 Foreign Tax Paid</td>
<td>18.00</td>
</tr>
<tr>
<td>8 Foreign Country or U.S. Possession</td>
<td>0.00</td>
</tr>
<tr>
<td>9 Cash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>10 Non-Cash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>11 Exempt Interest Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>12 Specified Private Activity Bond Interest Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>13 State</td>
<td>0.00</td>
</tr>
<tr>
<td>14 State Identification No</td>
<td>0.00</td>
</tr>
<tr>
<td>15 State Tax Withheld</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Form 1099-MISC* 2019 Miscellaneous Income

<table>
<thead>
<tr>
<th>Description</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* 2019 Interest Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Interest Income</td>
<td>0.00</td>
</tr>
<tr>
<td>2 Early Withdrawal Penalty</td>
<td>0.00</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>0.00</td>
</tr>
<tr>
<td>9 Specified Private Activity Bond Interest</td>
<td>0.00</td>
</tr>
<tr>
<td>14 Tax-Exempt Bond CUSIP No</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Summary of 2019 Proceeds From Broker and Barter Exchange Transactions

- **Sales Price of Stocks, Bonds, etc.**: 6,300.00
- **Federal Income Tax Withheld**: 0.00

Gross proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.
# 2019 TAX REPORTING STATEMENT

**ABC INVESTMENTS**  
456 Pima Plaza  
Your City, YS ZIP

**2019 TAX REPORTING STATEMENT**  
Mark and Barbara Matthews  
742 Red Rooster Road  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 317-00-XXXX  
Payer’s Fed ID Number: 40-200XXXX

---

**FORM 1099-B* 2019 Proceeds from Broker and Barter Exchange Transactions**  
Copy B for Recipient OMB NO: 1545-0715

**Short-term transactions for which basis is reported to the IRS**  
Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

<table>
<thead>
<tr>
<th>Action</th>
<th>1b Date Acquired</th>
<th>1c Date sold disposed</th>
<th>1a Quantity Sold</th>
<th>1d Proceeds</th>
<th>1e Cost or Other Basis</th>
<th>Gain / Loss (-)</th>
<th>1g Wash Sale Loss Disallowed</th>
<th>Federal Income Tax Withheld</th>
<th>State</th>
<th>15 State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Idaho Co. Common Stock</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale</td>
<td>02/01/2019</td>
<td>10/01/2019</td>
<td>250.00</td>
<td>1,700.00</td>
<td>2,189.00</td>
<td>(489.00)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FORM 1099-B* 2019 Proceeds from Broker and Barter Exchange Transactions**  
Copy B for Recipient OMB NO: 1545-0715

**Long-term transactions for which basis is not reported to the IRS**  
Report on Form 8949 with Box E checked and/or Schedule D, Part II  
(This Label is a Substitute for Boxes 1c & 6)

<table>
<thead>
<tr>
<th>Action</th>
<th>1b Date Acquired</th>
<th>1c Date sold disposed</th>
<th>1a Quantity Sold</th>
<th>1d Proceeds</th>
<th>1e Cost or Other Basis</th>
<th>Gain / Loss (-)</th>
<th>1g Wash Sale Loss Disallowed</th>
<th>Federal Income Tax Withheld</th>
<th>State</th>
<th>15 State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Iowa Co. Common Stock</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale</td>
<td>06/15/1999</td>
<td>03/01/2019</td>
<td>200.00</td>
<td>4,600.00</td>
<td>1,700.00</td>
<td>2,900.00</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></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.
Advanced Scenario 7: Test Questions

21. Since the Matthews did not itemize for 2018, their state refund is not reported on Form 1040.
   a. True
   b. False

22. What is the amount of taxable interest reported on the Matthews' Form 1040?
   a. $50
   b. $250
   c. $300
   d. $350

23. What is the total net amount of capital gain reported on Form 1040?
   a. $308
   b. $2,411
   c. $2,719
   d. $2,900

24. What is the taxable portion of Mark’s pension from Pine Corporation using the simplified method? $________.

25. Is Mark’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.

26. The Matthews want to split their refund between savings and checking accounts. How is this accomplished, if possible?
   a. Complete Form 8888, Allocation of Refund (Including Savings Bond Purchases).
   b. Splitting a refund is not possible.
   c. This can only be accomplished if filing a paper return.
   d. The Matthews do not have an overpayment on their return.
27. What is the total federal income tax withholding reported on the Matthews’ Form 1040?
   a. $2,803
   b. $3,974
   c. $5,056
   d. $6,778
**Advanced Scenario 8: Ramon Torrez**

**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**

- Ramon works as a self-employed ride share driver.
  - Ramon 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.
  - Ramon uses business code 485990.
  - Ramon had no prior year unallowed losses.
- He received Form 1099-MISC and Form 1099-K from the ride share company. He had an additional $2,745 in cash tip income from individual customers NOT included on the Forms 1099.
- Ramon provided a statement from the ride share company that indicated the amount of mileage driven and fees paid for the year. These fees are considered ordinary and necessary for the ride share business.
  - 30,200 miles driven while transporting customers.
  - Ride share fee: $4,800
  - Safe driver fee: $140
  - Airport fee: $515
  - GPS device fee: $320
- Ramon’s recordkeeping application shows he drove 5,830 miles between rides; 2,700 miles driven between his home and his first and last customer of the day. He had the following miscellaneous expenses:
  - Snacks for customers: $280
  - Auto deodorizers: $15
  - Phone chargers for customer use only: $120
  - Meals eaten while waiting for customers: $1,200
- The total mileage on his car for 2019 was 44,730 miles, of that 6,000 was personal miles. He placed his car, a 2016 sedan, in service on January 6, 2017. He always takes the standard mileage rate. This is Ramon’s only car and it was available for personal use.
- Ramon found his Form 1098-E online stating he paid $3,600 in student loan interest in 2019.
- Ramon did not have any health insurance for the year.
- Ramon received a CP01-A Notice assigning him an identity protection personal identification number (IP PIN). His IP PIN is 357900.
### Part I – Your Personal Information

1. Your first name  | M.I.  | Last name  | Daytime telephone number  | Are you a U.S. citizen?  | Yes  | No  
| RAMON  | TORREZ |
2. Your spouse’s first name  | M.I.  | Last name  | Daytime telephone number  | Is your spouse a U.S. citizen?  | Yes  | No  

3. Mailing address  
**1551 CONCORD CIRCLE**  
4. Your Date of Birth  | 5. Your job title  | 6. Last year, were you:  
| 11/22/1995  | SELF-EMPLOYED DRIVER  | 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  |  
10. Can anyone claim you or your spouse as a dependent?  | Yes  | No  | Unsure  
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?  | Yes  | No  

### Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?  
| Never Married  | (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  
| Married  
| 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  

| Name (first, last)  | Relationship to you (for example: son, daughter, parent, 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 12/31/19 (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 $4,200 of income? (yes/no)  | Did the taxpayer(s) provide more than 50% of support for the person? (yes/no/M/A)  | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)  |
|---------------------|-----------------------------|---------------------------------|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
### Advanced Scenarios

**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? _____</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) Retirement income or 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 1099G)</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. (A) Any of the following? ☐ Medical &amp; Dental (including insurance premiums) ☐ Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐ Taxes (State, Real Estate, Personal Property, Sales) ☐ Charitable Contributions</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>6. (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>7. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>8. (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 credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>3. (A) Adopt a child?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit 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. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>7. (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>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
</tbody>
</table>
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. Live in an area that was declared a Federal disaster area?
   □ Yes □ No
   If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
   □ Yes □ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?
   □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer

8. Would you say you can read a newspaper or book in English?
   □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer

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

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

11. Your race?
    □ American Indian or Alaska Native □ Asian □ Black or African American
    □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

12. Your spouse's race?
    □ American Indian or Alaska Native □ Asian □ Black or African American
    □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

13. Your ethnicity?
    □ Hispanic or Latino □ Not Hispanic or Latino
    □ Prefer not to answer

14. Your spouse's ethnicity?
    □ Hispanic or Latino □ Not Hispanic or Latino
    □ Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 111 Constitution Ave. NW, Washington, DC 20224.
Advanced Scenarios

TOP CARS RIDE SHARE
8009 PIKE CIR
YOUR CITY, STATE ZIP

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

1 Rents
$ 2019

2 Royalties
$ 2

3 Other income
$ 3

4 Federal income tax withheld
$ 4

PAYEE’S name

RAMON TORREZ

Street address (including apt. no.)

1551 CONCORD CIRCLE
City or town, state or province, country, and ZIP or foreign postal code

YOUR CITY, STATE ZIP

Account number (see instructions)

FATCA filing requirement

13 Excess golden parachute payments

14 Gross proceeds paid to an attorney

15a Section 401A deferrals

15b Section 401A income

16 State tax withheld

17 State/Payer’s state no.

18 State income

Form 1099-MISC (Keep for your records) www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Payment Card and Third Party Network Transactions

CORRECTED (if checked)

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

TOP CARS RIDE SHARE
8009 PIKE CIR
YOUR CITY, STATE ZIP

PAYER’S TIN
38-700XXXX

PAYEE’S TIN
227-00-XXXX

29,000

CMB No. 1545-22035

1a Gross amount of payment card/third party network transactions

1b Card Not Present transactions

2 Merchant category code

Copy B For Payee

Check to indicate if FILER is a (en):
Payment settlement entity (PSE) Payment card
Electronic Payment Facilitator (EPF)/Other third party Third party network

Check to indicate transactions reported are:

5a January

5b February

$ 1,200

$ 800

5c March

5d April

$ 2,050

$ 2,100

5e May

5f June

$ 2,000

$ 3,400

5g July

5h August

$ 5,800

$ 2,800

5i September

5j October

$ 5,900

$ 1,200

5k November

5l December

$ 700

$ 1,050

Form 1099-K (Keep for your records) www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

Advanced Scenarios
Advanced Scenario 8: Test Questions

Directions

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

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.

28. The only income Ramon needs to report on his Schedule C is his income from Form 1099-K, Payment Card and Third Party Network Transactions.
   a. True
   b. False

29. Ramon’s mileage expense deduction (at the standard mileage rate) for his business as a ride share driver (rounded to the nearest dollar) is $17,516.
   a. True
   b. False

30. What is the amount of Ramon’s student loan interest deduction shown on Form 1040, Schedule 1? $________

31. How does Ramon’s self-employment tax affect his tax return?
   a. Ramon’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, Profit or Loss From Business.
   c. The self-employment tax is added to his other taxes and the full amount is deducted as an adjustment to income.
   d. The self-employment tax is added to his other taxes and one half of the self-employment tax is an adjustment to income.

32. What is the amount of Ramon’s qualified business income (QBI) deduction?
   a. $1,800, 20% of Ramon’s net qualified business income.
   b. $0 because ride share is considered a specified service business.
   c. $0 because Ramon does not have taxable income before the QBI deduction.
   d. $0 because Ramon has no qualified business income.
33. Ramon did not have health insurance in 2019, how does that affect his return?
   a. He must pay a $695 shared responsibility payment (SRP).
   b. It has no effect on his Form 1040. The “Full-year health care coverage or exempt” box is eliminated from Form 1040 because the shared responsibility payment is reduced to zero for tax year 2019.
   c. Ramon can claim a short coverage gap exemption to avoid the shared responsibility payment.
   d. Ramon can claim the affordability exemption to avoid the shared responsibility payment.

34. Ramon has been assigned an Identity Protection PIN by the IRS. How does this affect preparation of Ramon’s tax return?
   a. The PIN must be entered during tax return preparation.
   b. The PIN will appear on Ramon’s Form 1040.
   c. Failure to enter the PIN will delay processing of Ramon’s tax return.
   d. All of the above.

35. What is the reason Ramon does not qualify for the earned income tax credit?
   a. His income is too high.
   b. His self employment income is not considered earned income.
   c. His student loan interest was $3,600.
   d. He had no qualifying children and he was under age 25.
Advanced Course Retest Questions

Directions

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

Advanced Scenario 1: Tamara Dennison

Interview Notes

- Tamara is 52 years old and her divorce became final on September 20, 2014 and has not been modified. The divorce decree stipulates she is required to pay alimony of $500 a month to her ex-husband. She paid him a total of $6,000 in 2019.
- Tamara pays all the cost of keeping up her home in the United States. She earned $40,500 in wages in 2019, her only income.
- Tamara's daughter, Kimberly, lived with Tamara all year. Kimberly is 18 years old, single, and earned $8,000 in wages.
- Kimberly's son, Christian, was born on December 2, 2019. Christian lived in Tamara's home all year.
- Tamara provides more than half of the support for both Kimberly and Christian.
- Tamara, Kimberly, and Christian are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 1: Retest Questions

1. Tamara and her ex-husband’s divorce was final before December 31, 2018. Tamara is allowed to deduct alimony paid as an adjustment to income on her tax return. Her ex-husband is required to include the alimony received as income on his 2019 tax return.
   a. True
   b. False

2. Tamara's most beneficial filing status allowable is Single.
   a. True
   b. False
3. Tamara has two qualifying children for the earned income credit.
   a. True
   b. False
Advanced Scenario 2: Charlie and Samantha Collins

Interview Notes

- Charlie and Samantha are resident aliens, married, and want to file a joint return.
- They have three children. Harry is 8 years old and a resident alien. Sherry is 3 years old and Maria is 1 year old and both are U.S. citizens. All three children lived with their parents in the United States all year.
- Charlie, Samantha, and Harry have Individual Taxpayer Identification Numbers (ITINs). Sherry and Maria have Social Security numbers.
- Charlie earned $38,000 in wages and Samantha earned $11,000 in wages. They had no other income.
- Charlie and Samantha provided all the support for their three children.
- Maria and Sherry attended daycare while Charlie and Samantha were at work.
- Charlie and Samantha did not receive benefits from a dependent care benefits plan or flexible spending account.
- The daycare center provided the Collins with a statement indicating the amount of $5,150 paid during 2019. The statement included the provider’s name, address, Employer Identification Number, and phone number.

Advanced Scenario 2: Retest Questions

4. Who can Charlie and Samantha claim for the child tax credit?
   a. Harry, Sherry, and Maria
   b. Harry and Maria
   c. Sherry and Maria
   d. Since Charlie and Samantha have ITINS, they are not eligible to claim the child tax credit.

5. Charlie and Samantha are eligible to claim the credit for other dependents, child and dependent care credit, and child tax credit.
   a. True
   b. False
Advanced Scenario 3: Gail Baker

Interview Notes

- Gail is single and earned $28,000 as a cashier, her only income.
- Gail’s son Tony is 17 years old and a full-time student in high school.
- Tony received Social Security survivor benefits of $5,000 in 2019. None of those benefits were taxable. He earned $10,000 during the summer working as a website developer. Tony had no withholding in box 2 of his Form W-2.
- He used his Social Security survivor benefits and wages to provide over half of his own support.
- Gail and Tony lived together all of 2019 and are U.S. citizens with valid Social Security numbers.

Advanced Scenario 3: Retest Questions

6. Tony is required to file a tax return.
   a. True
   b. False

7. Which of the following credits is Gail eligible to claim on her tax return?
   a. Child tax credit
   b. Credit for other dependents
   c. Earned income credit
   d. Gail is not eligible to claim any credits on her tax return
**Advanced Scenario 4: Sandra Clark**

**Interview Notes**

- Sandra Clark is 45 years old.
- Sandra works as a clerk and earned $27,500 in 2019.
- Sandra’s daughter, Debbie, is 26 years old and she is not disabled.
- Debbie lived with Sandra as a member of her household for all of 2019.
- Debbie works as a receptionist and earned $18,250 in 2019.
- Sandra purchased health insurance coverage for herself and Debbie on the same policy from the Marketplace for all of 2019.
- Sandra received Form 1095-A from the Marketplace showing that she and Debbie are both covered individuals for all of 2019.

**Advanced Scenario 4: Retest Questions**

8. Debbie qualifies as Sandra’s dependent.
   a. True
   b. False

9. Sandra and Debbie have a shared policy. Information on the Form 1095-A must be allocated between their two tax returns. Both of their returns are out of scope.
   a. True
   b. False
Advanced Scenario 5: Archie Hamilton

Interview Notes

- Archie Hamilton is 45 years old and single.
- Archie had wage income of $55,000. He also had gambling winnings of $1,000.
- He is not sure if he should itemize or take the standard deduction.
- Archie paid the following:
  - $5,200 qualifying home mortgage interest.
  - $9,507 for real estate taxes.
  - $5,040 for state income taxes withheld in 2019.
  - Unreimbursed doctor and dentist bills in the amount of $7,000.
  - Unreimbursed prescription drugs for $14.
  - Vitamins for $120.
  - A statement received from his church showing donations made throughout the year totaling $1,200.
  - Receipts for donations of furniture and clothing in good, used condition to Goodwill. The total estimated fair market value is $100.
  - Tax preparation fee of $315 for his 2018 tax return.
  - $50 paid in 2019 on his 2018 balance due state income tax return.
  - $45 investment expense
  - $250 in gambling losses

Advanced Scenario 5: Retest Questions

10. Archie can claim total deductible medical expenses that exceed what percentage of his adjusted gross income?
   a. 2.0%
   b. 7.5%
   c. 10%
   d. No limit

11. What is the total amount of state income and real estate taxes that Archie is allowed to deduct on his Form 1040, Schedule A? $________.

12. Archie can claim his 2018 tax preparation fee as a miscellaneous deduction on Form 1040, Schedule A.
   a. True
   b. False
Advanced Scenario 6: Retest Questions

Directions

Refer to the scenario information for Jennifer Morrison, beginning on page 64.

13. Jennifer wants to have her refund directly deposited into her checking account. What is her account number?
   a. 123456789
   b. 123456789 1234
   c. 111000025
   d. The account number is confidential information that is not entered on a tax return.

14. Jennifer is eligible to deduct $350 as an adjustment to income on Form 1040, Schedule 1 for qualified educator expenses.
   a. True
   b. False

15. What is the amount of the child and dependent care credit Jennifer can claim on Form 2441, Child and Dependent Care Expenses? $________.

16. Jennifer’s total amount of qualified education expenses for the American opportunity credit is $4,000.
   a. True
   b. False

17. Jennifer must file Form 8962, Premium Tax Credit, to reconcile her advanced premium tax credit.
   a. True
   b. False

18. What is the amount of Jennifer’s retirement savings contributions credit on Form 8880, Credit for Qualified Retirement Savings Contributions?
   a. $2,000
   b. $1,000
   c. $200
   d. $0
19. Canceled debt from Form 1099-C, Cancellation of Debt, is reported on Jennifer’s tax return as:
   a. Wages
   b. Other income
   c. Capital gain
   d. It is not reported on the return

20. Jennifer’s earned income credit was disallowed for tax year 2016. How does that affect the preparation of her 2019 tax return?
   a. She is disallowed forever.
   b. She must file Form 8862, Information to Claim Certain Credits After Disallowance.
   c. She is disallowed EIC for 10 years.
   d. There is no impact.
Advanced Scenario 7: Retest Questions

Directions

Refer to the scenario information for Mark and Barbara Matthews, beginning on page 75.

21. What is the correct way to report the Matthews’ state income tax refund?
   a. The state income tax refund is reported on Form 1040, Schedule 1.
   b. One half of the state income tax refund is reported on Form 1040, Schedule 1.
   c. State income tax refunds are never reported on a federal tax return.
   d. Since the Matthews did not itemize for 2018, the state refund is not reported on their Form 1040.

22. The correct amount of taxable interest on Form 1040 is $300.
   a. True
   b. False

23. What is the net capital gain or loss reported on Form 1040? $________.

24. What is the taxable portion of Mark’s pension from Pine Corporation using the simplified method?
   a. $561
   b. $14,500
   c. $21,971
   d. $22,532

25. None of Mark’s Social Security income is taxable.
   a. True
   b. False

26. The Matthews can split their refund using Form 8888, Allocation of Refund (Including Savings Bond Purchases).
   a. True
   b. False

27. What is the total federal income tax withholding reported on the Matthews’ Form 1040?
   $________.
Advanced Scenario 8: Retest Questions

Directions

Refer to the scenario information for Ramon Torrez, beginning on page 86.

28. What income must Ramon report on Schedule C, Profit or Loss From Business?
   a. Only income reported on Form 1099-MISC and Form 1099-K from the ride share company.
   b. Only cash tip income from individual customers.
   c. None. He must report all income from his ride share company as Other Income.
   d. His income reported on Form 1099-MISC, Form 1099-K, and the cash tip income from his customers.

29. What is Ramon’s mileage expense deduction (at the standard mileage rate) for his business as a ride share driver? (Round to the nearest dollar.)
   a. $25,943
   b. $22,463
   c. $20,897
   d. $17,516

30. What is the amount that Ramon can deduct as student loan interest on Form 1040, Schedule 1?
   a. $0
   b. $1,800
   c. $2,500
   d. $3,600

31. Ramon’s self employment tax is added to his other taxes on Form 1040, Schedule 2, and one half of the self employment tax is shown as an adjustment to income on Form 1040, Schedule 1.
   a. True
   b. False

32. Ramon’s Qualified Business Income (QBI) deduction is $0 because he has no taxable income before the QBI deduction.
   a. True
   b. False
33. Ramon must pay a $695 shared responsibility payment since he did not have health insurance for 2019.
   a. True
   b. False

34. Ramon has been assigned an IP PIN by the IRS. The PIN is confidential and should never be entered on the tax return.
   a. True
   b. False

35. Ramon is too young to qualify for the earned income credit without having a qualifying child.
   a. True
   b. False
Directions

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

Military Scenario 1: Dick and Jane Summers

Interview Notes

- Dick and Jane lived in San Diego, CA where Dick was stationed in the Marine Corps for five years. He received new orders to move to Parris Island Marine Base in Buford, SC. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Dick traveled to Buford in September to find a home to rent. They wanted to find a place with a good school district for their three kids. He spent $1,000 on round-trip airfare, hotel, food, and rental car.
- Dick and Jane spent $150 on boxes, tape, bubble wrap, and mattress bags. They paid $550 for the rental truck.
- On December 15, 2019, Dick and Jane packed their belongings and began driving from San Diego to Buford. On the way, they made several side trips to national parks. Their trip took them a total of eight days and seven nights instead of the authorized four nights for travel.
- The Summers drove their rental truck a total of 3,000 miles. The shortest, most direct route from San Diego to Buford is 2,425 miles.
- They spent a total of $200 for entrance fees to national parks. The allowable lodging per diem was $89 per night.
- Dick and Jane spent $1,000 on food and $500 on souvenirs.
- They also spent $200 on storage fees in Buford for items that would not fit in their new home because it was smaller.
- Their move was estimated to cost $2,400 and the Marine Corps provided $2,280 in advance.
- Dick and Jane are U.S. citizens and have valid Social Security numbers.
Military Scenario 1: Test Questions

1. The Summers cannot deduct the cost of their side trip and house hunting trip as qualified moving expenses.
   a. True
   b. False

2. How much can Dick and Jane claim as their total qualified lodging expenses?
   a. $0
   b. $89
   c. $356
   d. $623

3. The net financial gain from Dick and Jane’s move is included as wages on Form 1040, U.S. Individual Income Tax Return.
   a. True
   b. False

4. How many miles can Dick and Jane use to calculate their qualified moving expenses? __________ miles.
### Military Scenario 2: Alfred Booker

**Interview Notes**

- Alfred Booker is a retired member of the U.S. Armed Forces.
- He received Form 1099-R from the Defense Finance & Accounting Service.
- Form 1099-R indicates $22,000 in box 1 and box 2a.
- Alfred is considered 100% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- He received a payment in the amount of $8,500 from the VA for disability.

### Military Scenario 2: Test Questions

5. The VA issues Form 1099-R for disability payments.
   a. True
   b. False

6. The payment Alfred received from the VA is subject to which type of tax:
   a. Federal tax
   b. State tax
   c. Federal and state taxes
   d. None of the above
Military Scenario 3: Jacob and Anne Todd

Interview Notes

- Jacob and Anne Todd are married and have a five-year-old child who lived with Anne all year. The entire family lives in the U.S.
- Jacob, Anne and their child are all U.S. citizens and have valid Social Security numbers.
- Jacob was deployed to Afghanistan on June 5, 2019. His last day in the combat zone is scheduled for May 10, 2020.
- Jacob’s Form W-2 shows:
  - Box 1 = $9,000
  - Box 12a = $27,000, Code Q
- Anne’s Form W-2 shows $15,300 in Box 1. This is her only income.

Military Scenario 3: Test Questions

7. What filing status would be the most advantageous for Jacob and Anne to use?
   a. Jacob and Anne can both choose to file Single.
   b. Married Filing Jointly.
   c. Anne can file Head of Household and claim the child, and Jacob has no filing requirement.
   d. Anne must file Married Filing Separately since Jacob was absent from the home most of the year.

8. How many days do they have to file their 2019 tax return after Jacob returns from the combat zone on May 10, 2020? ________.
Military Scenario 4: Jose Gonzalez

Interview Notes

- Jose Gonzalez is single.
- Jose is a supply specialist in the Reserves. He attended training drills one weekend a month for 12 months in 2019.
- Jose only owns one vehicle. He placed his vehicle in service on September 3, 2016.
- Jose’s total mileage in 2019 was 18,500 miles. His average daily roundtrip commuting distance was 45 miles.
- Jose’s duty station is 153 miles away from his residence. He drove 3,672 miles to and from his duty station based on his travel log.
- Jose paid $2,375 for lodging and $1,572 for meals while attending training drills. Lodging and meals were within federal per diem rate for the area.
- Jose paid $215 for the cost and upkeep of his uniforms. He is permitted to perform civilian activities while wearing his uniform.
- Jose did not receive reimbursement for any of his out-of-pocket expenses.

Military Scenario 4: Test Questions

9. Jose is able to take an adjustment to income for lodging, meals, and travel to/from duty station.
   a. True
   b. False

10. What number of miles qualify as a deductible travel expense?
    a. 18,500
    b. 3,672
    c. 384
    d. 0
Military Scenario 5: Oscar and Patricia Hernandez

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

- Oscar and Patricia are married and want to file a joint return. Patricia receives Social Security disability benefits.
- Oscar and Patricia have eight-year-old twins, Guillermo and Maria, who lived with them the entire year.
- Patricia is receiving a disability pension from her former employer. She has not reached minimum retirement age.
- Oscar was deployed to Qatar and entered a combat zone on April 20, 2019 and is scheduled to return to the U.S on April 15, 2020.
- Oscar has rental property, which he placed into service in 2016
- Rental property:
  - Oscar is an active participant.
  - Single family residence, 3571 Oak Street, Your City, Your State.
  - Purchased property: 06/03/2009.
  - Annual rental income: $13,500.
  - Insurance: $1,500.
  - Management fees: $950.
  - Oscar paid $625 to replace a broken doorbell, shower head, leaky faucet and unclog drains. He learned how to complete these repairs after watching Do-It-Yourself videos on the internet. He estimates his time for completing the repairs is worth $1,000, which is equivalent to professional electrician and plumber labor cost.
  - Real estate property tax: $1,500.
  - Mortgage Interest: $3,625.
  - Depreciation: $2,000.
  - Oscar did not make any payments that would require him to file Form 1099.
- Oscar and Patricia did not itemize last year and do not have enough deductions to itemize this year.
Form 13614-C  
(October 2019)

Intake/Interview & Quality Review Sheet

Department of the Treasury - Internal Revenue Service

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.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at volunteer@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>Daytime telephone number</th>
<th>Are you a U.S. citizen?</th>
<th>Your spouse is a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>OSCAR</td>
<td></td>
<td>HERNANDEZ</td>
<td>YOUR PHONE</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>2. Your spouse’s first name</td>
<td>M.I.</td>
<td>Last name</td>
<td>Daytime telephone number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PATRICIA</td>
<td></td>
<td>HERNANDEZ</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Mailing address

902 ALLEN STREET Apt # CITY

4. Your Date of Birth

05/09/1972

5. Your job title

SOLDIER

6. Last year, were you:

a. Full-time student
b. Totally and permanently disabled

7. Your spouse’s Date of Birth

08/02/1976

8. Your spouse’s job title

NONE

9. Last year, was your spouse:

a. Full-time student
b. Totally and permanently disabled

10. Can anyone claim you or your spouse as a dependent?

Yes No Unsure

11. Have you, your spouse, or dependents been a victim of tax-related identity theft or been issued an Identity Protection PIN?

Yes No

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?

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 2019?
- b. Did you live with your spouse during any part of the last six months of 2019?

Divorced

Legally Separated

Widowed

Date of final decree

Date of separate maintenance decree

Date 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 Relationship to you (for example: son, daughter, parent, none) 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 12/31/19 (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 $4,200 of income? (yes/no) Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) W/A

GUILLERMO HERNANDEZ 02/01/2011 SON 12 YES YES S YES NO

MARIA HERNANDEZ 02/01/2011 DAUGHTER 12 YES YES S YES NO

To be completed by a Certified Volunteer Preparer

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

Catalog Number 52121E  www.irs.gov  Form 13614-C (Rev. 10-2019)
### 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>
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<tbody>
<tr>
<td>☒</td>
<td></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>2. (A) Tip Income?</td>
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<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
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<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
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<td></td>
<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></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) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)</td>
</tr>
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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</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>
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</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>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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<tr>
<td></td>
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<td>4. (A) Any of the following? Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
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<td>☐ Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</td>
</tr>
<tr>
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<td>5. (B) Child or dependent care expenses such as daycare?</td>
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<td>6. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
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<td>7. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>8. (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>
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<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
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<td>3. (A) Adopt a child?</td>
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<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?</td>
</tr>
<tr>
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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. (A) Receive the First Time Homebuyers Credit in 2008?</td>
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<td>7. (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>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
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<td></td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
</tbody>
</table>
### 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. Live in an area that was declared a Federal disaster area?  ☑️ Yes  ☐ No  
   - If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  ☑️ Yes  ☐ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?  ☑️ Very well  ☐ Well  ☐ Not well  ☐ Not at all  ☐ Prefer not to answer

8. Would you say you can read a newspaper or book in English?  ☑️ Very well  ☐ Well  ☐ Not well  ☐ Not at all  ☐ Prefer not to answer

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

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

11. Your race?  
   - ☐ American Indian or Alaska Native  ☐ Asian  ☐ Black or African American  ☐ Native Hawaiian or other Pacific Islander  ☐ White  ☑️ Prefer not to answer

12. Your spouse’s race?  
   - ☐ American Indian or Alaska Native  ☐ Asian  ☐ Black or African American  ☐ Native Hawaiian or other Pacific Islander  ☐ White  ☑️ Prefer not to answer

13. Your ethnicity?  
   - ☐ Hispanic or Latino  ☐ Not Hispanic or Latino  ☑️ Prefer not to answer

14. Your spouse’s ethnicity?  
   - ☐ Hispanic or Latino  ☐ Not Hispanic or Latino  ☑️ Prefer not to answer

Additional comments

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### 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
Military Scenario 5: Test Questions

11. What is the correct amount reported as wages on Form 1040, U.S Individual Income Tax Return? $________.

12. Oscar’s combat pay is not taxable.
   a. True
   b. False

13. What is the amount of the Hernandez’s earned income credit?
   a. $1,285
   b. $2,466
   c. $5,828
   d. $3,400

14. The net rental income (rental income minus expenses) is figured using Schedule E and reported as rental income on Form 1040, Schedule 1, Additional Income and Adjustments to Income.
   a. True
   b. False

15. Oscar cannot take a rental expense deduction for which of the following items?
   a. Depreciation
   b. Repairs
   c. Management fees
   d. Value of his labor
Directions

The first three 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: Dick and Jane Summers

Interview Notes

- Dick and Jane lived in San Diego, CA where Dick was stationed in the Marine Corps for five years. He received new orders to move to Parris Island Marine Base in Buford, SC. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Dick traveled to Buford in September to find a home to rent. They wanted to find a place with a good school district for their three kids. He spent $1,000 on round-trip airfare, hotel, food, and rental car.
- Dick and Jane spent $150 on boxes, tape, bubble wrap, and mattress bags. They paid $550 for the rental truck.
- On December 15, 2019, Dick and Jane packed their belongings and began driving from San Diego to Buford. On the way, they made several side trips to national parks. Their trip took them a total of eight days and seven nights instead of the authorized four nights for travel.
- The Summers drove their rental truck a total of 3,000 miles. The shortest, most direct route from San Diego to Buford is 2,425 miles.
- They spent a total of $200 for entrance fees to national parks. The allowable lodging per diem was $89 per night.
- Dick and Jane spent $1,000 on food and $500 on souvenirs.
- They also spent $200 on storage fees in Buford for items that would not fit in their new home because it was smaller.
- Their move was estimated to cost $2,400 and the Marine Corps provided $2,280 in advance.
- Dick and Jane are U.S. citizens and have valid Social Security numbers.
Military Scenario 1: Retest Questions

1. Which of the following are NOT qualified moving expenses for Dick and Jane?
   a. Expenses that are reasonable for the circumstances of a move.
   b. Expenses for stopovers, side trips, or pre-move house hunting.
   c. Traveling expenses for shortest, most direct route available from the former home to the new home.
   d. Moving household goods and personal effects.

2. How much can Dick and Jane claim as their total qualified lodging expense. $______.

3. Dick and Jane’s net financial profit from the move will be reported on:
   a. Does not need to be reported
   b. Form 1040, Schedule C, Profit or Loss from Business
   c. Form 1040, Schedule 1, Additional Income and Adjustments to Income
   d. Form W-2, Wage and Tax Statement

4. How much can Dick and Jane claim for mileage? $______. (Round to the nearest dollar.)
Military Scenario 2: Alfred Booker

Interview Notes

- Alfred Booker is a retired member of the U.S. Armed Forces.
- He received Form 1099-R from the Defense Finance & Accounting Service.
- Form 1099-R indicates $22,000 in box 1 and box 2a.
- Alfred is considered 100% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- He received a payment in the amount of $8,500 from the VA for disability.

Military Scenario 2: Retest Questions

5. Which of the following documents are issued by the VA for disability payments?
   a. Forms W-2 or 1099-R, depending on the type of disability.
   b. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
   c. Form W-2, Wage and Tax Statement.
   d. No tax form is required to be issued. However, Alfred may receive a statement.

6. Is the $8,500 Alfred received from the VA taxable?
   a. Yes
   b. No
Military Scenario 3: Jacob and Anne Todd

Interview Notes

- Jacob and Anne Todd are married and have a five-year-old child who lived with Anne all year. The entire family lives in the U.S.
- Jacob, Anne and their child are all U.S. citizens and have valid Social Security numbers.
- Jacob was deployed to Afghanistan on June 5, 2019. His last day in the combat zone is scheduled for May 10, 2020.
- Jacob’s Form W-2 shows:
  - Box 1 = $9,000
  - Box 12a = $27,000, Code Q
- Anne’s Form W-2 shows $15,300 in Box 1. This is her only income.

Military Scenario 3: Retest Questions

7. Married Filing Jointly is the most advantageous filing status for Jacob and Anne.
   a. True
   b. False

8. Jacob and Anne have ________ days to file their 2019 tax return after he returns from the combat zone.
   a. 90
   b. 120
   c. 180
   d. 285
Military Scenario 4: Jose Gonzalez

Interview Notes

- Jose Gonzalez is single.
- Jose is a supply specialist in the Reserves. He attended training drills one weekend a month for 12 months in 2019.
- Jose only owns one vehicle. He placed his vehicle in service on September 3, 2016.
- Jose’s total mileage in 2019 was 18,500 miles. His average daily roundtrip commuting distance was 45 miles.
- Jose’s duty station is 153 miles away from his residence. He drove 3,672 miles to and from his duty station based on his travel log.
- Jose paid $2,375 for lodging and $1,572 for meals while attending training drills. Lodging and meals were within federal per diem rate for the area.
- Jose paid $215 for the cost and upkeep of his uniforms. He is permitted to perform civilian activities while wearing his uniform.
- Jose did not receive reimbursement for any of his out-of-pocket expenses.

Military Scenario 4: Retest Questions

9. Which expenses are allowable as an adjustment to income?
   a. Lodging and meals
   b. Lodging, meals and travel (to/from duty station)
   c. Lodging, meals, travel (to/from duty station) and uniforms
   d. None of the above

10. Jose must drive at least ________ miles one way to qualify for his Reservist expenses.
Military Scenario 5: Retest Questions

Directions

Refer to the scenario information for Oscar and Patricia Hernandez beginning on page 110.

11. Combat pay is included in box 1 of Form W-2, Wage and Tax Statement.
   a. True
   b. False

12. Combat pay ________.
   a. Is reported on Form W-2, box 12a, Code Q
   b. Must be used to calculate the additional child tax credit
   c. Can be used to calculate the earned income credit
   d. All of the above

13. What is the amount of earned income credit Oscar and Patricia are eligible to claim? $________.

14. Oscar’s rental income is reported on which schedule?
   a. Schedule C, Profit or Loss from Business
   b. Schedule D, Capital Gains and Losses
   c. Schedule E, Supplemental Income and Loss
   d. Schedule F, Profit or Loss From Farming

15. What is the total amount of rental expenses Oscar and Patricia can claim on their joint return? $________.
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: Ben and Alice Brown

Interview Notes

- Ben and Alice are married and live in England.
- Ben is a U.S. citizen and has a valid Social Security number. Alice is a citizen of the United Kingdom and has an ITIN for U.S. filing purposes.
- In 2017, Ben and Alice chose to treat Alice as a resident alien for tax purposes. This choice has never been suspended or ended.
- Ben and Alice have a son, Paul, who was born on September 4, 2019. Paul is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
- When both of Alice’s parents died last year, her disabled sister Carolyn moved in with them. Carolyn is a citizen of the United Kingdom and has no income.
- Ben is employed by a Fortune 500 company and earned $40,000.
- Alice has been out of the workforce for two years and decided to go back to work when Paul was six weeks old. She earned the equivalent of $8,000 in U.S. dollars.
- Ben and Alice provide all the financial support for Carolyn and Paul.
International Scenario 1: Test Questions

1. Neither spouse wishes to revoke their election to treat Alice as a resident alien. This year, they can choose to file a joint return or file separate returns.
   a. True
   b. False

2. On a Married Filing Jointly return, can Ben and Alice claim the child tax credit for Paul?
   a. Yes, because Paul is their qualifying child.
   b. No, because Paul lives outside the U.S., Canada, or Mexico and Alice has an ITIN.

3. On a Married Filing Jointly return, can Ben and Alice claim the credit for other dependents for Carolyn?
   a. Yes, because Carolyn is a dependent but not a qualifying child for the child tax credit.
   b. No, because Carolyn is not a U.S. citizen, U.S. resident alien, U.S. national, or resident of Canada or Mexico.

4. If Ben and Alice file a joint return, Alice’s income is not included on the return because it was paid by a company based in the United Kingdom.
   a. True
   b. False
International Scenario 2: Bob and Carol Jackson

Interview Notes

- Bob and Carol currently live in Wellington, New Zealand.
- They moved there on March 3, 2018 and currently rent a 2-bedroom house in Wellington. Bob was transferred there for an indefinite period of time. Bob and Carol intend to eventually return to the United States.
- Bob is employed by a U.S.-based Fortune 500 company and Carol is a freelance photographer.
- Bob and Carol returned to the U.S. for five days to attend a work conference in July of 2019. They also took a 10-day vacation throughout Fiji scuba diving, snorkeling, and kayaking in August 2019.
- Bob and Carol are U.S. citizens and have valid Social Security numbers.
- Neither Bob nor Carol work for the U.S. government.
- Bob and Carol own a home in the U.S. It is vacant while they are overseas, but their neighbor checks on it for them.

International Scenario 2: Test Questions

5. In order for Bob and Carol to exclude their foreign earned income, they must ________.
   a. Demonstrate that their tax home is in a foreign country.
   b. Meet either the bona fide residence test or the physical presence test.
   c. Have income that qualifies as foreign earned income.
   d. All of the above.

6. When calculating the 330 full days in a foreign country for the physical presence test, how is the 10-day vacation treated?
   a. The first and last days of the trip do not count as days spent in a foreign country.
   b. Only 5 of the 10 days count as days spent in a foreign country.
   c. None of the days are counted as days spent in a foreign country.
   d. All of the days are counted as days spent in a foreign country.
International Scenario 3: Michelle Rock

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

- Michelle is a U.S. citizen, single and has no children. She has lived and worked in Italy since February 1, 2017. She loves her life in Italy and has not returned to the U.S. since she moved there. She has no intentions of returning to the U.S. Therefore, she does not maintain an address in the U.S.

- She considers herself a resident of Italy. She rents an apartment at 725 Vineyard Lane, 48125 Rome, Italy.

- Income:
  - Michelle’s visa type: Unlimited.
    - Michelle works at the U.S. Consulate and has a Form W-2 for her salary.
    - In 2019, Michelle decided to get a part-time job at a local gelato stand, Piazza Gelato, located at 618 Piazza Lane, 72519 Rome, Italy. Michelle earned an equivalent of $2,500 in wages and paid taxes totaling $500 when converted to U.S. dollars. Her taxes were paid to Italy as she earned her income.
    - Michelle opened a checking and savings account at an Italian bank. She earned $215 of interest (converted to U.S. dollars) at Banco de Italia. She paid foreign tax to Italy on this interest income in the amount of 43.0 Euro. The exchange rate on the date she paid the tax was 1 U.S. Dollar (USD) = 1.12 Euro.
    - Michelle was not required to file FinCen Form 114 and she did not receive a distribution, was not a grantor of, nor was she a transferor to a foreign trust.
  - Michelle did not itemize in 2018 and does not have enough deductions to itemize in 2019.
### Form 13614-C (October 2019)

#### 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, 1085.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver’s license) for you and your spouse.

**Please complete pages 1-4 of this form.**
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

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

### Part I – Your Personal Information

1. **Your first name**
   - MICHELLE
2. **Your spouse's first name**
   - ROCK

<table>
<thead>
<tr>
<th>3. Mailing address</th>
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<tbody>
<tr>
<td>725 VINEYARD LANE</td>
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<table>
<thead>
<tr>
<th>4. Your Date of Birth</th>
<th>5. Your job title</th>
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<tbody>
<tr>
<td>11/15/1972</td>
<td>GOVERNMENT EMPLOYEE</td>
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</tbody>
</table>

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<thead>
<tr>
<th>6. Last year, were you:</th>
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<tbody>
<tr>
<td>a. Full-time student</td>
</tr>
<tr>
<td>b. Legally blind</td>
</tr>
<tr>
<td>c. Legally blind</td>
</tr>
</tbody>
</table>

7. **Your spouse's Date of Birth**
   - 6. Last year, was your spouse:
     - a. Full-time student
     - b. Legally blind

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<thead>
<tr>
<th>8. Your spouse's job title</th>
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<table>
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<tr>
<th>9. Last year, was your spouse:</th>
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<tbody>
<tr>
<td>a. Full-time student</td>
</tr>
<tr>
<td>b. Legally blind</td>
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<td>c. Legally blind</td>
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</table>

### Part II – Marital Status and Household Information

1. **As of December 31, 2019, what was your marital status?**
   - Cross out the answer that does not apply.
   - 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 2019?
   b. Did you live with your spouse during any part of the last six months of 2019?

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 US, Canada, or Mexico last year (yes/no)**

   **Single or Married as of 12/31/19 (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 support? (yes/no)**

   **Did the taxpayer(s) 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)**

   **Is this person a qualifying child/relative of any other person? (yes/no)**

   **Did this person provide more than 50% of his/her support? (yes/no)**

   **Did the taxpayer(s) 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)**

<table>
<thead>
<tr>
<th>Name of person</th>
<th>Date of Birth</th>
<th>Relationship</th>
<th>Number of months lived in your home last year</th>
<th>US Citizen</th>
<th>Resident of US, Canada, or Mexico last year</th>
<th>Single or Married as of 12/31/19</th>
<th>Full-time Student last year</th>
<th>Totally and Permanently Disabled</th>
<th>Is this person a qualifying child/relative of any other person?</th>
<th>Did this person provide more than 50% of his/her support?</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person?</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?</th>
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Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)
### Part II – 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 her foreign income)</th>
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<tr>
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<td>2. (A) Tip Income?</td>
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<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
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<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) Retirement income or 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.)</td>
<td>Specify Foreign Income</td>
<td></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>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
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<td>2. Contributions to a retirement account?</td>
<td>IRA (A)</td>
<td>401K (B)</td>
<td>Roth IRA (B)</td>
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<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. (A) Any of the following?</td>
<td>Medical &amp; Dental (including insurance premiums)</td>
<td>Mortgage Interest (Form 1098)</td>
<td>Taxes (State, Real Estate, Personal Property, Sales)</td>
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<td>5. (B) Child or dependent care expenses such as daycare?</td>
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<td>6. (B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
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<td>7. (A) Expenses related to self-employment income or any other income you received?</td>
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<td>8. (B) Student loan interest? (Form 1098-E)</td>
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</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) |                                               |                                     |
|-----|----|--------|----------------------------------|-----------------------------------------------|                                     |
| ☒   |    |        | 2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |                                               |                                     |
| ☒   |    |        | 3. (A) Adopt a child? |                                               |                                     |
| ☒   |    |        | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? | If yes, for which tax year? |                                     |
| ☒   |    |        | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |                                               |                                     |
| ☒   |    |        | 6. (A) Receive the First Time Homebuyers Credit in 2008? |                                               |                                     |
| ☒   |    |        | 7. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? | If so how much? |                                     |
| ☒   |    |        | 8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D? |                                               |                                     |
| ☒   |    |        | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |                                               |                                     |
Additional Information and Questions Related to the Preparation of Your Return

1. 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   b. To purchase U.S. Savings Bonds   c. To split your refund between different accounts
      □ Yes   □ No   □ Yes   □ No   □ Yes   □ No

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

5. Live in an area that was declared a Federal disaster area?
   □ Yes   □ No   If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
   □ Yes   □ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?
   □ Very well   □ Well   □ Not well   □ Not at all   □ Prefer not to answer

8. Would you say you can read a newspaper or book in English?
   □ Yes   □ No   □ Prefer not to answer

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

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

11. Your race?
    □ American Indian or Alaska Native   □ Asian   □ Black or African American   □ Native Hawaiian or other Pacific Islander   □ White   □ Prefer not to answer

12. Your spouse's race?
    □ American Indian or Alaska Native   □ Asian   □ Black or African American   □ Native Hawaiian or other Pacific Islander   □ White   □ Prefer not to answer

13. Your ethnicity?
    □ Hispanic or Latino   □ Not Hispanic or Latino   □ Prefer not to answer

14. Your spouse's ethnicity?
    □ Hispanic or Latino   □ Not Hispanic or Latino   □ Prefer not to answer

Additional comments
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________

Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:S:P. 1111 Constitution Ave. NW, Washington, DC 20224
<table>
<thead>
<tr>
<th>W-2 Wage and Tax Statement</th>
<th>2019</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.
7. Michelle is required to report the $215 of interest from Banco de Italia.
   a. True  
   b. False

8. Michelle is not able to exclude her wages from the U.S. Consulate even though she earned them in a foreign country.
   a. True  
   b. False

9. Michelle is not required to file Form 1116, Foreign Tax Credit, to take the foreign tax credit.
   a. True  
   b. False

10. If Michelle qualifies to exclude her foreign earned income, she must file a Form 2555, Foreign Earned Income, each year with her tax return.
    a. True  
    b. False

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

12. What is the amount of federal income tax withheld on Michelle’s Form 1040?
    a. $6,957  
    b. $7,000  
    c. $7,500  
    d. $8,000

13. What eligibility requirements must Michelle meet in order to be eligible to exclude her foreign earned income?
    a. Her home must be in a foreign country.  
    b. She must meet the bona fide residence test or physical presence test.  
    c. She must have income that qualifies as foreign earned income.  
    d. All of the above.
14. General category income consists of wages earned in a foreign country that an individual does not exclude, or excludes only part of, under the foreign earned income exclusion.
   a. True
   b. False

15. What is the maximum amount of foreign earned income excluded from Michelle’s tax return?
   a. $0
   b. $2,500
   c. $67,500
   d. $65,000
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: Ben and Alice Brown

Interview Notes

• Ben and Alice are married and live in England.

• Ben is a U.S. citizen and has a valid Social Security number. Alice is a citizen of the United Kingdom and has an ITIN for U.S. filing purposes.

• In 2017, Ben and Alice chose to treat Alice as a resident alien for tax purposes. This choice has never been suspended or ended.

• Ben and Alice have a son, Paul, who was born on September 4, 2019. Paul is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.

• When both of Alice’s parents died last year, her disabled sister Carolyn moved in with them. Carolyn is a citizen of the United Kingdom and has no income.

• Ben is employed by a Fortune 500 company and earned $40,000.

• Alice has been out of the workforce for two years and decided to go back to work when Paul was six weeks old. She earned the equivalent of $8,000 in U.S. dollars.

• Ben and Alice provide all the financial support for Carolyn and Paul.
International Scenario 1: Retest Questions

1. Neither spouse wishes to revoke their election to treat Alice as a resident alien. What are Ben and Alice’s filing status options this year?
   a. They must file Married Filing Jointly.
   b. They must file Married Filing Separately.
   c. They can choose Married Filing Jointly or Married Filing Separately.
   d. Ben can choose to file as Single and Alice does not have to file at all.

2. Paul is a qualifying child for the child tax credit on the Brown’s return.
   a. True
   b. False

3. The Browns can claim the credit for other dependents for Carolyn?
   a. True
   b. False

4. How should Alice’s income be treated on a Married Filing Jointly return?
   a. Alice’s income does not need to be included on the return because it is paid by a company in the United Kingdom.
   b. Alice’s income does not need to be included on the return because she only worked part time.
   c. They do not have to file a return because their combined income is less than the foreign earned income exclusion limit.
   d. Alice’s worldwide income must be reported on the return.
International Scenario 2: Bob and Carol Jackson

Interview Notes

- Bob and Carol currently live in Wellington, New Zealand.
- They moved there on March 3, 2018 and currently rent a 2-bedroom house in Wellington. Bob was transferred there for an indefinite period of time. Bob and Carol intend to eventually return to the United States.
- Bob is employed by a U.S.-based Fortune 500 company and Carol is a freelance photographer.
- Bob and Carol returned to the U.S. for five days to attend a work conference in July of 2019. They also took a 10-day vacation throughout Fiji scuba diving, snorkeling, and kayaking in August 2019.
- Bob and Carol are U.S. citizens and have valid Social Security numbers.
- Neither Bob nor Carol work for the U.S. government.
- Bob and Carol own a home in the U.S. It is vacant while they are overseas, but their neighbor checks on it for them.

International Scenario 2: Retest Questions

5. Which test qualifies Bob and Carol for the foreign earned income exclusion?
   a. Bona fide residence test
   b. Physical presence test
   c. Both a and b
   d. Neither a nor b – Bob and Carol are not eligible to exclude their foreign earned income

6. The 10-day vacation to Fiji can be included when counting the 330 days required for the physical presence test.
   a. True
   b. False
Directions

Refer to the scenario information for Michelle Rock, beginning on page 126.

7. Which of the following statements is true? Michelle does not have to report her interest income from Banco de Italia because:
   a. Form 1099-INT was not issued.
   b. Taxes were already paid on the income.
   c. It qualifies for foreign earned income exclusion.
   d. None of the above. She must report her worldwide income, which includes her interest income.

8. Which source of Michelle’s income qualifies for the foreign earned income exclusion?
   a. Interest income from Banco de Italia
   b. Wages from the gelato stand
   c. Wages from U.S. Consulate
   d. None of the above

9. Which of the following statements is false?
   a. Michelle can take the foreign tax credit for the income taxes paid on her interest income from Banco de Italia and has to file Form 1116, Foreign Tax Credit.
   b. Michelle can claim the foreign earned income exclusion of $2,500 from her part-time job at the gelato stand. Therefore, she cannot take the foreign tax credit for the $500 income taxes from her part-time job at the gelato stand.
   c. Michelle can claim both the foreign tax credit for the $500 paid to Italy and exclude the $2,500 foreign earned income from her part-time job at the gelato stand.
   d. Michelle has both passive and general foreign income.

10. Which of the following statements is true?
    a. The foreign earned income exclusion is voluntary.
    b. The election for foreign earned income exclusion is made by completing Form 2555, Foreign Earned Income.
    c. Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until it is revoked.
    d. All of the above.
11. What is the amount of foreign taxes paid on interest income, converted to U.S. dollars? $_______ (Round to the nearest dollar. Refer to Exchange Rates in Publication 4491, Chapter 16, Income - Other Income.)

12. Michelle must include the amount of foreign tax paid to Italy as withheld federal income taxes.
   a. True
   b. False

13. Michelle does not meet the requirements of the bona fide residence test and cannot exclude her foreign earned income.
   a. True
   b. False

14. Which sources of Michelle’s income are classified as passive category income?
   a. Interest income from Banco de Italia
   b. Wages from the gelato stand
   c. Wages from U.S. Consulate
   d. None of the above

15. The amount of Michelle’s foreign earned income exclusion is $______.
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 2019 to Leo’s HSA.
- In 2019, Leo’s aunt contributed $1,900 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 determine his HSA deduction?
   a. $0
   b. $1,500
   c. $1,900
   d. $3,400

3. Employer contributions to Leo’s HSA are reported on his Form W-2, box 12, code W.
   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 2019.
- Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2019.
- 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 2019, she had earnings from her job of $24,300.
• Judy has participated in her employer’s self-only HDHP coverage since June 1, when she started a new job.
• Judy was an eligible individual all year.
• Judy asked the HSA trustee from her previous job to rollover the balance of $2,000 into the HSA at her new job.
• In 2019, Judy contributed $975 to her HSA.
• In 2019, Judy took distributions from her HSA to pay the following expenses:
  – Insulin: $275
  – Doctor visit: $185
  – Yoga classes: $480
  – Prescription medicine: $225
  – Premiums for COBRA coverage: $1,425
• 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 made in 2019 and reported on Form 8889, line 2 is $975.
   a. True
   b. False

7. The amount of total distributions reported on Form 8889, line 14a is:
   a. $685
   b. $1,165
   c. $2,110
   d. $2,590

8. What is the amount reported on Form 8889, line 15?
   a. $460
   b. $685
   c. $2,110
   d. $2,590
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 2019. Michael pays more than half of his support and does not qualify as their dependent, but they paid $500 of Michael’s medical bills in November 2019.
- 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 2019, Carl made regular contributions to his HSA totaling $4,000.
- In 2019, Carl took $1,800 from his HSA to pay the following expenses:
  - $300 to purchase Monica’s eyeglasses (needed for medical reasons).
  - $725 health club membership 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 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 $300 to purchase Monica’s eyeglasses 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 16, and the appropriate forms (including Form 8889), 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

- 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.
- Peggy does not have enough deductions to itemize.
- 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 2019, she contributed $1,500 to her HSA.
- Peggy’s grandmother helped her out and contributed $1,000 to her HSA in 2019.
- Peggy’s employer also contributed $600 to her HSA in 2019.
- Peggy paid the following expenses in 2019 using money from her HSA:
  - Urgent care bill for Peggy - $615
  - Prescription medicine for Peggy - $125
  - Insulin for Marcus - $140
  - Dancing lessons for Peggy - $200
  - Doctor visits for Marcus - $400
- Peggy and Marcus are U.S. citizens and have valid Social Security numbers.
<table>
<thead>
<tr>
<th>Form 13614-C (October 2019)</th>
<th>Department of the Treasury - Internal Revenue Service</th>
<th>OMB Number 1545-1964</th>
</tr>
</thead>
</table>

### Intake/Interview & Quality Review Sheet

#### Part I – Your Personal Information

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEGGY</td>
<td></td>
<td>WALKER</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
</tr>
</thead>
</table>

#### 3. Mailing address

<table>
<thead>
<tr>
<th>Apt #</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<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>05/20/1969</td>
<td>MANAGER</td>
<td>a. Full-time student</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. Totally and permanently disabled</td>
</tr>
</tbody>
</table>

#### 7. Your spouse’s Date of Birth

<table>
<thead>
<tr>
<th>8. Your spouse’s job title</th>
<th>9. Last year, was your spouse:</th>
</tr>
</thead>
</table>

#### 10. Can anyone claim you or your spouse as a dependent?

| Yes | No | Unsure |

#### 11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?

| Yes | No |

### Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?

<table>
<thead>
<tr>
<th>Never Married</th>
<th>Married</th>
<th>Divorced</th>
<th>Legally Separated</th>
<th>Widowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   (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) | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc.) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/19 (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 $4,200 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) |
|-------------------|------------------------|-------------------------------------------------|--------------------------------------------|-------------------|-------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------------------|---------------------------------|
| MARCUS WALKER     | 01/18/2007             | SON                                            | 12                                         | YES               | YES                                             | S                                 | YES                            | NO                       | YES                                             | YES                             | YES                             | YES                             | YES                                             | YES                             |
Check appropriate box for each question in each section

### 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>(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>(A) Tip Income?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Scholarships? (Forms W-2, 1098-T)</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>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Refund of state/local income taxes? (Form 1099-G)</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Alimony income or separate maintenance payments?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(A) Self-Employment income? (Form 1099-MISC, cash)</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>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(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>(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>(A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Unemployment Compensation? (Form 1099G)</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(M) Income (or loss) from Rental Property?</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>
</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>(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>Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</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>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(A) Any of the following: Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Child or dependent care expenses such as daycare?</td>
</tr>
<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>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(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>(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>(A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Adopt a child?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Receive the First Time Homebuyers Credit in 2009?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(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>(B) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
<tr>
<td>✗</td>
<td></td>
<td></td>
<td>(A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
</tbody>
</table>

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Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2019)
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  
   b. To purchase U.S. Savings Bonds  
   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. Live in an area that was declared a Federal disaster area?
   □ Yes □ No If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
   □ Yes □ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?
   □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer

8. Would you say you can read a newspaper or book in English?
   □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer

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

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

11. Your race?
    □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

12. Your spouse’s race?
    □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer

13. Your ethnicity?
    □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer

14. Your spouse’s ethnicity?
    □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer

Additional comments

---

Privacy Act and Paperwork Reduction Act Notice

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

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2019)
12. The amount of Peggy Walker’s HSA deduction on Form 8889, line 13 is $2,500.
   a. True
   b. False

13. How much of Peggy’s HSA distribution is taxable?
   a. $0
   b. $125
   c. $140
   d. $200

14. The amount of 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. $40
   c. $108
   d. $188
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 2019 to Leo’s HSA.
- In 2019, Leo’s aunt contributed $1,900 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. Whose contributions can Leo use to compute his HSA deduction?
   a. Leo’s aunt
   b. Leo’s employer
   c. Both Leo’s aunt and his employer
   c. None of the above

3. Employers are allowed to make contributions to an employee’s HSA.
   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 2019.
- Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2019.
- 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 2019, she had earnings from her job of $24,300.
• Judy has participated in her employer’s self-only HDHP coverage since June 1, when she started a new job.
• Judy was an eligible individual all year.
• Judy asked the HSA trustee from her previous job to rollover the balance of $2,000 into the HSA at her new job.
• In 2019, Judy contributed $975 to her HSA.
• In 2019, Judy took distributions from her HSA to pay the following expenses:
  – Insulin: $275
  – Doctor visit: $185
  – Yoga classes: $480
  – Prescription medicine: $225
  – Premiums for COBRA coverage: $1,425
• 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 2019. Michael pays more than half of his support and does not qualify as their dependent, but they paid $500 of Michael’s medical bills in November 2019.
- 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 2019, Carl made regular contributions to his HSA totaling $4,000.
- In 2019, Carl took $1,800 from his HSA to pay the following expenses:
  - $300 to purchase Monica’s eyeglasses (needed for medical reasons).
  - $725 health club membership 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 is $4,000.
   a. True
   b. False

10. The amount Carl paid for his health club membership 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. $975
   c. $1,075
   d. $1,325
HSA Scenario 5: Peggy Walker

Refer to the scenario information for Peggy Walker beginning on page 143.

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 $200.
   a. True
   b. False

14. Which expense is not reported on Form 8889, line 15?
   a. Insulin
   b. Doctor’s visit
   c. Dancing lessons
   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. Pete and Shirley are filing a joint return. They have two dependent children. What is the total amount of their exemptions for tax year 2019?
   a. $0
   b. $4,200
   c. $8,400
   d. $16,800

2. Bill and Martha are filing a joint return. They are both over 65 years old. Neither of them are blind. What is their standard deduction?
   a. $0
   b. $24,400
   c. $27,000
   d. $27,700

3. Sarah’s divorce was finalized on March 4, 2019. As ordered in the divorce decree, Sarah received $14,000 in alimony for the year. Sarah is not required to include any of the alimony income on her tax return.
   a. True
   b. False

4. ITINs that have not been used on a federal tax return at least once in the last _____ consecutive years will expire.
   a. Two
   b. Three
   c. Four
   d. Five
5. Which of the following statements is false regarding the deduction for qualified business income (QBI)?
   a. The deduction changes the calculation of self-employment tax.
   b. Taxable income is not reduced below zero by the deduction.
   c. The deduction is limited for higher incomes and for specified service trades or businesses.
   d. A sole proprietor may be able to deduct up to 20% of QBI.

6. Curtis, age 29, did not have health care coverage all year. His AGI is $35,000. What is the maximum Shared Responsibility Payment (SRP) he is required to pay?
   a. $0
   b. $347.50
   c. $570
   d. $695

7. Taxpayers who itemize their deductions for tax year 2019 are subject to a _____ AGI threshold for medical and dental expenses.
   a. 0%
   b. 2%
   c. 7.5%
   d. 10%

8. Ed is single with no dependents. He has receipts for the expenses listed below that he paid in 2019. His AGI is $60,000. What are his total itemized deductions for 2019?
   • $8,000 in unreimbursed medical expenses
   • $5,400 in state and local income taxes
   • $6,000 in real estate taxes
   • $400 in ad valorem personal property taxes
   • $4,300 in mortgage interest
   • $1,800 in interest from a home equity loan used to pay credit card debt
   • $2,000 in charitable contributions
   • $600 in dues to professional organizations
   • $180 for a safe deposit box rental
   • $200 for subscriptions to professional journals
   • $225 in tax preparation fees
   • $1,000 in union dues
   a. $16,300
   b. $18,300
   c. $20,100
   d. $21,105
9. Which of the following statements is **false**?
   
a. The maximum nonrefundable amount of the child tax credit is $2,000 per qualifying child.

b. The maximum nonrefundable amount of the credit for other dependents is $500 per qualifying dependent.

c. The amount of the refundable additional child tax credit is limited to $1,400 per qualifying child.

d. Children with an ITIN qualify for the child tax credit and the additional child tax credit.
Return Preparation: Ramon Taos

**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**

- Ramon works as a self-employed ride share driver.
  - Ramon 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. Ramon uses business code 485990.
  - Ramon had no prior year unallowed losses.
- He received Form 1099-MISC and Form 1099-K from the ride share company. He had an additional $2,745 in cash tip income from individual customers NOT included on the Forms 1099.
- Ramon provided a statement from the ride share company that indicated the amount of mileage driven and fees paid for the year. These fees are considered ordinary and necessary for the ride share business.
  - 30,200 miles driven while transporting customers.
  - Ride share fee: $4,800
  - Safe driver fee: $140
  - Airport fee: $515
  - GPS device fee: $320
- Ramon’s recordkeeping application shows he drove 5,830 miles between rides; 2,700 miles driven between his home and his first and last customer of the day. He had the following miscellaneous expenses:
  - Snacks for customers: $280
  - Auto deodorizers: $15
  - Phone chargers for customer use only: $120
  - Meals eaten while waiting for customers: $1,200
- The total mileage on his car for 2019 was 44,730 miles, of that 6,000 was personal miles. He placed his car, a 2016 sedan, in service on January 6, 2017. He always takes the standard mileage rate. This is Ramon’s only car and it was available for personal use.
- Ramon found his Form 1098-E online stating he paid $3,600 in student loan interest in 2019.
**Federal Tax Law Update Test for Circular 230 Professionals**

In accordance with the IRS guidelines, these 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

1. **Your first name**
   - RAMON

2. **Your spouse’s first name**
   - TAOS

3. **Mailing address**
   - 1551 CONCORD CIRCLE

4. **Your Date of Birth**
   - 11/22/1995

5. **Your job title**
   - SELF-EMPLOYED DRIVER

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

7. **Your spouse’s Date of Birth**
   - 8. Your spouse’s job title
     - 9. Last year, was your spouse:
     - a. Full-time student
       - No
     - b. Totally and permanently disabled
       - Yes
     - c. Legally blind
       - Yes

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

11. **Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an identity Protection PIN?**
    - Yes
    - No

### Part II – Marital Status and Household Information

1. **As of December 31, 2019, what was your marital status?**
   - Never Married

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/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 last year (yes/no)</th>
<th>Single or Married as of 12/31/19 (S/M)</th>
<th>Full-time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
<th>Is this person a qualifying child/relative of any other person? (yes/no)</th>
<th>Did this person provide more than 50% of his/her own support? (yes/no)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)</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>
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</tr>
</tbody>
</table>

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**Form 13614-C (Rev. 10-2019)**
Check appropriate box for each question in each section

### 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?</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>
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<td>☐</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>
</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) Retirement income or 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 1099G)</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?</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. (A) Any of the following? Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>6. (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>7. (A) Expenses related to self-employment income or any other income you received?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>8. (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 credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>3. (A) Adopt a child?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit 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. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>7. (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>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td>☐</td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
</tbody>
</table>
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. Live in an area that was declared a Federal disaster area? □ Yes  □ No  If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? □ Yes  □ No

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

7. Would you say you can carry on a conversation in English, both understanding & speaking?  □ Very well  □ Well  □ Not well  □ Not at all  □ Prefer not to answer

8. Would you say you can read a newspaper or book in English?  □ Very well  □ Well  □ Not well  □ Not at all  □ Prefer not to answer

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

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

11. Your race?  □ American Indian or Alaska Native  □ Asian  □ Black or African American  □ Native Hawaiian or other Pacific Islander  □ White  □ Prefer not to answer

12. Your spouse’s race?  □ American Indian or Alaska Native  □ Asian  □ Black or African American  □ Native Hawaiian or other Pacific Islander  □ White  □ Prefer not to answer

13. Your ethnicity?  □ Hispanic or Latino  □ Not Hispanic or Latino  □ Prefer not to answer

14. Your spouse’s ethnicity?  □ Hispanic or Latino  □ Not Hispanic or Latino  □ Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:TSP, 1111 Constitution Ave. NW, Washington, DC 20224.
### Federal Tax Law Update Test for Circular 230 Professionals

#### Form 1099-MISC

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($)</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical and health care payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonemployee compensation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>substitute payments in lieu of dividends or interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess golden parachute payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross proceeds paid to an attorney</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Form 1099-K

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($)</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross amount of payment card/third party network transactions</td>
<td>29,000</td>
<td></td>
</tr>
<tr>
<td>Card Not Present transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of payment transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>1,200</td>
<td>Feburary</td>
</tr>
<tr>
<td>March</td>
<td>2,050</td>
<td>April</td>
</tr>
<tr>
<td>May</td>
<td>1,200</td>
<td>June</td>
</tr>
<tr>
<td>July</td>
<td>5,800</td>
<td>August</td>
</tr>
<tr>
<td>September</td>
<td>5,950</td>
<td>October</td>
</tr>
<tr>
<td>November</td>
<td>700</td>
<td>December</td>
</tr>
<tr>
<td>State identification no.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State income tax withheld</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Return Preparation Scenario: Test Questions

10. The only income Ramon needs to report on his Schedule C is his income from Form 1099-K, Payment Card and Third Party Network Transactions.
   a. True
   b. False

11. Ramon’s mileage expense deduction (at the standard mileage rate) for his business as a ride share driver (rounded to the nearest dollar) is $17,516.
   a. True
   b. False

12. What is the amount of Ramon’s student loan interest deduction shown on Form 1040, Schedule 1? $________.

13. How does Ramon’s self-employment tax affect his tax return?
   a. Ramon’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, Profit or Loss From Business.
   c. The self-employment tax is added to his other taxes and the full amount is deducted as an adjustment to income.
   d. The self-employment tax is added to his other taxes and one half of the self-employment tax is an adjustment to income.

14. What is the amount of Ramon’s qualified business income (QBI) deduction?
   a. $1,800, 20% of Ramon’s net qualified business income.
   b. $0 because ride share is considered a specified service business.
   c. $0 because Ramon does not have taxable income before the QBI deduction.
   d. $0 because Ramon does not have qualified business income.

15. What is the reason Ramon does not qualify for the earned income tax credit?
   a. His income is too high.
   b. His self employment income is not considered earned income.
   c. His student loan interest was $3,600.
   d. He had no qualifying children and he was under age 25.
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. Pete and Shirley are filing a joint return. They have two dependent children. The total amount of their exemptions for tax year 2019 is $16,800.
   a. True
   b. False

2. Bill and Martha are filing a joint return. They are both over 65 years old. Neither of them are blind. What is their standard deduction? $_______.

3. Sarah’s divorce was finalized on March 4, 2019. As ordered in the divorce decree, Sarah received $14,000 in alimony for the year. How much of the alimony must be included as income on Form 1040?
   a. $0
   b. $7,000
   c. $11,900
   d. $14,000

4. An ITIN will expire if not used on at least one tax return for a period of two consecutive taxable years.
   a. True
   b. False

5. Which of the following statements is true regarding the deduction for qualified business income (QBI)?
   a. The deduction changes the calculation of self-employment tax.
   b. Taxable income is reduced below zero by the deduction.
   c. The deduction is not limited by income or service trade or business.
   d. A sole proprietor may be able to deduct up to 20% of QBI.
6. Curtis, age 29, did not have health care coverage all year. His AGI is $35,000. What is the maximum Shared Responsibility Payment (SRP) he will be required to pay? $________.

7. When itemizing deductions for tax year 2019, the 7.5% threshold for medical and dental expenses for taxpayers who have attained the age of 65 has expired, and all taxpayers are now subject to a 10% AGI threshold.
   a. True
   b. False

8. Ed is single with no dependents. He has receipts for the expenses listed below that he paid in 2019. His AGI is $60,000. What are his total itemized deductions? $________.
   • $8,000 in unreimbursed medical expenses
   • $5,400 in state and local income taxes
   • $6,000 in real estate taxes
   • $400 in ad valorem personal property taxes
   • $4,300 in mortgage interest
   • $1,800 in interest from a home equity loan used to pay credit card debt
   • $2,000 in charitable contributions
   • $600 in dues to professional organizations
   • $180 for a safe deposit box rental
   • $200 for subscriptions to professional journals
   • $225 in tax preparation fees
   • $1,000 in union dues

9. Which of the following statements is true?
   a. The maximum nonrefundable amount of the child tax credit is $1,000 per qualifying child.
   b. The credit for other dependents is a refundable credit.
   c. The amount of the refundable additional child tax credit is limited to $2,000 per qualifying child.
   d. Children with an ITIN do not qualify for the child tax credit and the additional child tax credit.
Return Preparation Scenario: Retest Questions

Directions

Read the information for Ramon Taos beginning on page 158.

10. What income must Ramon report on Schedule C, Profit or Loss From Business?
   a. Only income reported on Form 1099-MISC and Form 1099-K from the ride share company.
   b. Only cash tip income from individual customers.
   c. None. He must report all income from his ride share company as Other Income.
   d. His income reported on Form 1099-MISC, Form 1099-K, and the cash tip income from his customers.

11. What is Ramon’s mileage expense deduction (at the standard mileage rate) for his business as a ride share driver? (Round to the nearest dollar.)
   a. $25,943
   b. $22,463
   c. $20,897
   d. $17,516

12. What is the amount that Ramon can deduct as student loan interest on Form 1040, Schedule 1?
   a. $0
   b. $1,800
   c. $2,500
   d. $3,600

13. Ramon’s self employment tax is added to his other taxes on Form 1040, Schedule 2, and one half of the self employment tax is shown as an adjustment to income on Schedule 1.
   a. True
   b. False

14. Ramon’s Qualified Business Income (QBI) deduction is $0 because he has no taxable income before the QBI deduction.
   a. True
   b. False

15. Ramon is too young to qualify for the earned income credit without having a qualifying child.
   a. True
   b. False
Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR-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 2019 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. Abdirahim entered the U.S. on August 20, 2014 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2019. For federal income tax purposes, Abdirahim is a nonresident alien for 2019.
   a. True
   b. False

2. Dominique is a visiting professor at the local university. Dominique was a graduate student from August 2015 to May 2017 in F-1 immigration status. She re-entered the United States on December 20, 2018 in J-1 immigration status. For federal income tax purposes, Dominique is a resident alien for 2019.
   a. True
   b. False

3. Viktoria served as a visiting scholar in F-1 immigration status from December 2012 through June 2015. In January of 2019, Viktoria returned to the United States as a graduate student. For federal income tax purposes, Viktoria is a nonresident alien for 2019.
   a. True
   b. False

4. Lucas came to the United States in F-2 immigration status with his wife on August 20, 2014. He has not changed his immigration status. For federal income tax purposes, Lucas is a resident alien for 2019.
   a. True
   b. False

5. Nicolette lived with her parents in F-2 immigration status in the United States from August 2010 to June 2012. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2017. Nicolette does not need to file Form 8843 for 2019.
   a. True
   b. False
   a. True
   b. False

7. Rajaa and Aarav from Question 6 had a child while here in the U.S. on July 4, 2019. Rajaa and Aarav need to file Form 8843 for their child for 2019.
   a. True
   b. False

8. Sara and Mateo have been in the U.S. in F-1 immigration status, since August 2017. Their 8-year-old son, Diego, joined them under F-2 status in May 2019. Sara and Mateo must file Form 8843 for Diego for 2019.
   a. True
   b. False

9. Lena is from North Macedonia and is a Ph.D. student in neurobiology who is going to defend her dissertation in June. She arrived in the U.S. as a student on May 28, 2018. Lena is a nonresident alien for tax purposes in 2019.
   a. True
   b. False

10. Diya is a junior majoring in public health administration. She is in the U.S. in F-1 immigration status from India. She transferred from an Indian school and arrived in the U.S. on September 1, 2017. Diya worked in a lab on campus and as a summer intern for a company in New York. She will graduate in May, 2020. The company issued her Form 1099-MISC.
    For tax purposes, Diya is still considered a nonresident alien even though the company issued her a Form 1099-MISC.
    a. True
    b. False

11. Aiden is a nursing student from Singapore who first arrived in F-1 immigration status on September 1, 2018. He does not have a TIN and he did not work or receive a scholarship in 2019, but had $90 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.
    Aiden must file a Form 1040-NR-EZ and Form 8843 by April 15, 2020.
    a. True
    b. False
12. Zheng entered the U.S. in J-1 immigration status as a trainee in August 2017, and lives alone. His wife, Ye Yan, could not accompany him because she had to care for her ailing parents. Zheng can file as Single because he did not live with his spouse at all during 2019.
   a. True
   b. False

13. Tomas and Olga were married in June 2016, and they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. They had a daughter, Kimmie, in October 2017. Currently, Tomas and Olga live in Ft. Lauderdale, where he is completing his graduate work. However, Olga left the family and moved to Hollywood in November 2017 to pursue an acting career, and has not been heard from since. Even though Tomas does not know Olga's whereabouts, he cannot file using a Single filing status.
   a. True
   b. False

Scenario 1: Akari Watanabe

Use the following information to prepare Form 8843.

Akari Watanabe came to the U.S. to study on August 1, 2018, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Japan. Her home address is 5-3 Yaesu 1-Chome, Chuo-ku, Tokyo 100-8994, Japan. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

Akari 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.

Akari has not taken steps to apply for permanent residency. Akari had no income, so she is not required to file any other tax forms. Akari has not left the U.S. since arriving.

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, 2019, or other tax year

Your first name and initial

Last name

Address in country of residence

Address in the United States

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶
1b 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?
3b Enter your passport number(s) ▶

4a Enter the actual number of days you were present in the United States during:
   2019 ▶
   2018 ▶
   2017 ▶

4b Enter the number of days in 2019 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 2019 ▶

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶

7 Enter the type of U.S. visa (J or Q) you held during:
   2013 ▶
   2014 ▶
   2015 ▶
   2016 ▶
   2017 ▶
   2018 ▶
    If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2013 through 2018)? ▶
   □ 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 2019 ▶

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶

11 Enter the type of U.S. visa (F, J, M, or Q) you held during:
   2013 ▶
   2014 ▶
   2015 ▶
   2016 ▶
   2017 ▶
   2018 ▶
   If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?
   □ Yes □ No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2019, 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 2019 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.

17b 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.

17c 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
Scenario 1: Akari Watanabe Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 8843 you completed for Akari Watanabe.

14. On what line should Akari report her most current immigration status?
   a. Line 1b
   b. Line 2
   c. Line 3a only

15. On line 4b, how many days of exempted presence did Akari have for 2019?
   a. 365
   b. 153
   c. 0

16. What sections will Akari need to complete?
   a. Part I only
   b. Parts I, III, and V
   c. Parts I and III
   d. Part III only

17. What is the due date of Akari’s Form 8843 for tax year 2019?
   a. April 15, 2020
   b. June 15, 2020
   c. October 15, 2020
   d. December 31, 2020
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. Stefan, 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. He is eligible to claim an education credit on his tax return.
   a. True
   b. False

19. Ian 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. Ian’s interest income is taxable in the U.S.
   a. True
   b. False

20. Siobhan and Liam are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration status and arrived in 2019. 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 be able to claim these expenses on a U.S. tax return.
   a. True
   b. False

21. Fei is in J-1 student immigration status from the Republic of China. She earned $4,995 in wages in 2019. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Fei 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, 2019. Under the terms of his visa, he is permitted to work in the U.S. Ron qualifies for a Social Security number and should not apply for an ITIN.
   a. True
   b. False
23. Vlad, in F-1 student immigration status from Ukraine, is on the basketball team. He arrived in the U.S. on June 18, 2019 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. Seiko is in the U.S. in F-1 immigration status. She arrived from Japan on August 6, 2016. Seiko worked in the library and earned $900 in wages and had federal income tax withholding of $50. Seiko needs to file Form 1040-NR-EZ and Form 8843.
   a. True
   b. False

Scenario 2: Rachel Bell

Use the following information to prepare Form 1040-NR-EZ.

Rachel Bell, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2017. She has remained in the country since then and is a full-time student at the local university. Rachel, born September 25, 1999, is single. She began working at the university on January 10, 2019. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. Rachel has not filed a U.S. tax return in any prior year.

Rachel'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. Rachel's U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete Rachel's federal income tax return. (Rachel 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.
### Form 1042-S

**Foreign Person’s U.S. Source Income Subject to Withholding**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income code</td>
</tr>
<tr>
<td>2</td>
<td>Gross income</td>
</tr>
<tr>
<td>3</td>
<td>Exemption indicator: Enter “Y” or “N”</td>
</tr>
<tr>
<td>4</td>
<td>Exemption code</td>
</tr>
<tr>
<td>5</td>
<td>Withholding allowance</td>
</tr>
<tr>
<td>6</td>
<td>Net income</td>
</tr>
<tr>
<td>7a</td>
<td>Federal tax withheld</td>
</tr>
<tr>
<td>7b</td>
<td>Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)</td>
</tr>
<tr>
<td>7c</td>
<td>Check if withholding occurred in subsequent year with respect to a partnership interest</td>
</tr>
<tr>
<td>8</td>
<td>Tax withheld by other agents</td>
</tr>
<tr>
<td>9</td>
<td>Over withholding tax paid to recipient pursuant to adjustment procedures (see instructions)</td>
</tr>
<tr>
<td>10</td>
<td>Total withholding credit (combine boxes 7a, 8, and 9)</td>
</tr>
<tr>
<td>11</td>
<td>Tax paid by withholding agent (amounts not withheld (see instructions))</td>
</tr>
<tr>
<td>12a</td>
<td>Withholding agent’s name: XX-XXXXXX</td>
</tr>
<tr>
<td>12b</td>
<td>Ch. 3 status code</td>
</tr>
<tr>
<td>12c</td>
<td>Ch. 4 status code</td>
</tr>
<tr>
<td>13a</td>
<td>Recipient’s U.S. TIN, if any: XXX-XXXX</td>
</tr>
<tr>
<td>13b</td>
<td>Recipient’s foreign tax identification number, if any</td>
</tr>
<tr>
<td>13c</td>
<td>LGA code</td>
</tr>
<tr>
<td>13d</td>
<td>Recipient’s account number</td>
</tr>
<tr>
<td>13e</td>
<td>Recipient’s date of birth (YYYY/MM/DD)</td>
</tr>
<tr>
<td>14a</td>
<td>Primary withholding agent’s name (if applicable)</td>
</tr>
<tr>
<td>14b</td>
<td>Primary withholding agent’s TIN</td>
</tr>
<tr>
<td>14c</td>
<td>Check if pro rate basis reporting</td>
</tr>
<tr>
<td>15a</td>
<td>Intermediary or flow-through entity’s EIN, if any</td>
</tr>
<tr>
<td>15b</td>
<td>Ch. 3 status code</td>
</tr>
<tr>
<td>15c</td>
<td>Ch. 4 status code</td>
</tr>
<tr>
<td>16a</td>
<td>Intermediary or flow-through entity’s name</td>
</tr>
<tr>
<td>16b</td>
<td>Intermediary or flow-through entity’s EIN</td>
</tr>
<tr>
<td>17a</td>
<td>Country code</td>
</tr>
<tr>
<td>17b</td>
<td>Foreign tax identification number, if any</td>
</tr>
<tr>
<td>17c</td>
<td>Address (number and street)</td>
</tr>
<tr>
<td>18</td>
<td>City or town, state or province, country, ZIP or foreign postal code</td>
</tr>
<tr>
<td>19</td>
<td>Payer’s name</td>
</tr>
<tr>
<td>20</td>
<td>Payer’s TIN</td>
</tr>
</tbody>
</table>

**STATE UNIVERSITY**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>122</td>
<td>Main Street</td>
</tr>
<tr>
<td>123</td>
<td>City or town, state or province, country, ZIP or foreign postal code</td>
</tr>
<tr>
<td>124</td>
<td>Payer’s TIN</td>
</tr>
<tr>
<td>125</td>
<td>Payer’s name</td>
</tr>
<tr>
<td>126</td>
<td>Payer’s address (number and street)</td>
</tr>
<tr>
<td>127</td>
<td>City or town, state or province, country, ZIP or foreign postal code</td>
</tr>
<tr>
<td>128</td>
<td>Payer’s TIN</td>
</tr>
<tr>
<td>129</td>
<td>Payer’s address (number and street)</td>
</tr>
</tbody>
</table>

**RACHEL BELL**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>130</td>
<td>Address (number and street)</td>
</tr>
<tr>
<td>131</td>
<td>City or town, state or province, country, ZIP or foreign postal code</td>
</tr>
<tr>
<td>132</td>
<td>Name of state</td>
</tr>
</tbody>
</table>

---

**Form 1042-S (2019)**

**Copy B** — To be filed with the employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.
Schedule O1—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 “Yes,” indicate the date and nature of the change: □

G List all dates you entered and left the United States during 2019. 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.

<table>
<thead>
<tr>
<th>Date entered United States mm/dd/yyyy</th>
<th>Date departed United States mm/dd/yyyy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:

2017 .................................................. , 2018 .................................................. , and 2019 ..................................................

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. 501 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.

<table>
<thead>
<tr>
<th>(a) Country</th>
<th>(b) Tax treaty article</th>
<th>(c) Number of months claimed in prior tax years</th>
<th>(d) Amount of exempt income in current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(e) Total. Enter this amount on Form 1040-NR-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.
Scenario 2: Rachel Bell Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR-EZ you completed for Rachel Bell.

25. What amount is entered for wages, salaries, tips, etc. on Form 1040-NR-EZ?
   a. $80
   b. $8,000
   c. $11,000

26. What is the Adjusted Gross Income (AGI) on Form 1040-NR-EZ?
   a. $11,000
   b. $3,000
   c. $5,000
   d. $8,000

27. What is the net taxable income on Form 1040-NR-EZ?
   a. $5,000
   b. $7,920
   c. $8,000
   d. $3,000

28. What is the amount of total payments on Form 1040-NR-EZ?
   a. $0
   b. $80
   c. $800
   d. $880

29. Does Rachel have a balance due (tax owed)?
   a. Yes
   b. No
Scenario 3: Sai Singh

Use the following information to prepare Form 1040-NR-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, 2015. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1996, and is single. He filed the proper treaty and withholding forms with the university payroll office. 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.

![Form W-2 Wage and Tax Statement](image)
### Form 1040-NR-EZ

**U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents**

**2019**

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>1</th>
<th>Single nonresident alien</th>
<th>2</th>
<th>Married nonresident alien</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attach Form(s)</td>
<td>W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals onpage</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>Refund</td>
<td>Direct deposit? See instructions.</td>
<td>Amount of line 22 you want refunded to you. If Form 8888 is attached, check here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount You Owe</td>
<td>25</td>
<td>Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third Party Designee</td>
<td>Do you want to allow another person to discuss this return with the IRS? See instructions.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sign Here</td>
<td>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 complete.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Paid Preparer Use Only**

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.**
| **A.** Of what country or countries were you a citizen or national during the tax year? |
| **B.** Did you ever reside in the United States? |
| **C.** Have you ever applied to be a green card holder, lawful permanent resident, or U.S. citizenship? |
| **D.** Are you ever a U.S. citizen? |
| **E.** Do you have a U.S. Social Security number or Individual Tax Identification Number? |

**Schedule OI: Other Information (see instructions)**

**Answer all questions.**

---

**Form 1040-NR EZ (2019)**

**Total: Enter the amount or form 1040-NR EZ, as if you were an individual.**

**Country:**

- **Income Earned:** Enter the amount of income earned in the United States and abroad from sources subject to tax in the United States.
- **Tax Treaty:** If you are claiming treaty benefits, enter the name of the treaty and the amount of exempt income in the columns below. Attach Form 8863 if required. See instructions.

**Year:**

- **2017:**
- **2018:**
- **2019:**

**Date entered United States:**

**Date departed United States:**

**Income Earned:**

- **From:**
- **To:**

**Date entered Canada:**

**Date departed Canada:**

**Date entered Mexico:**

**Date departed Mexico:**

---

**Note:**

- **Yes**
- **No**

---

**References:**

- **Ref.:**
- **Note:**

---

**VITA/TCE Foreign Student Test**

---

**DIAGNOSTIC FILE**

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**DRAFT AS OF:**

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**2019**
Scenario 3: Sai Singh Test Questions

Directions

To answer the following questions, refer to the Form 1040-NR-EZ you completed for Sai Singh.

30. What amount is entered for wages, salaries, tips, etc. on Form 1040-NR-EZ?
   a. $0  
   b. $15,000  
   c. $27,200  
   d. $26,300

31. What amount is entered as itemized deductions on Form 1040-NR-EZ?
   a. $900  
   b. $2,900  
   c. $12,200  
   d. $10,000

32. What is the amount for the personal exemption on Form 1040-NR-EZ?
   a. $0  
   b. $4,200  
   c. $8,400  
   d. $12,200

33. What is the amount of federal income tax withheld on Form 1040-NR-EZ?
   a. $0  
   b. $2,900  
   c. $900  
   d. $3,800

34. What is the amount of the taxable income on Form 1040-NR-EZ?
   a. $0  
   b. $15,000  
   c. $24,300  
   d. $26,300
Scenario 4: Sumon Azim

Use the following information to prepare 2019 Form 1040-NR-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, 2018 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 did not file a Form 1040-NR-EZ in 2018 as he did not work that year. He started a new job with the university bookstore on January 17, 2019.

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 take his treaty benefit on his tax return instead.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

---

Form W-2 Wage and Tax Statement

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages, tips, other compensation</td>
<td>Federal income tax withheld</td>
</tr>
<tr>
<td>11,560.00</td>
<td>780.00</td>
</tr>
</tbody>
</table>

12b. See instructions for box 12

13a. Other

14. Other

15. State

16. State wages, tips, etc.

17. State income tax

18. Local wages, tips, etc.

19. Local income tax

20. Locality name

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee’s FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.
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 “Yes,” indicate the date and nature of the change. ▶

G. List all dates you entered and left the United States during 2019. 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. □ Canada □ Mexico

<table>
<thead>
<tr>
<th>Date entered United States mm/dd/yy</th>
<th>Date departed United States mm/dd/yy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

H. Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:

   2017 .............................................................................., 2018 .............................................................................., and 2019 ..............................................................................

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.

<table>
<thead>
<tr>
<th>(a) Country</th>
<th>(b) Tax treaty article</th>
<th>(c) Number of months claimed in prior tax years</th>
<th>(d) Amount of exempt income in current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

Form 1040-NR-EZ (2019)
Scenario 4: Sumon Azim Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR-EZ you completed for Sumon Azim.

35. What amount is Sumon allowed as a treaty benefit?
   a. $0
   b. $11,560
   c. $8,000

36. What is the amount entered on Form 1040-NR-EZ on the line for wages, salaries, tips, etc.?
   a. $0
   b. $11,560
   c. $8,000
   d. $3,560

37. On which line will Sumon enter his treaty benefits information?
   a. Line I
   b. Line J
   c. No treaty amounts are allowed without Form 1042-S.
   d. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed nowhere else.

38. What is the amount of itemized deductions that Sumon is entitled to take? And what is his taxable income?
   a. $780 and $2,780
   b. $110 and $3,450
   c. $110 and $11,450
   d. $780 and $10,780
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 8962
   b. Form 8880
   c. Form 8233
   d. Form 843

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 2018. 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 eligible for a refund of her Social Security and Medicare taxes withheld.
   a. True
   b. False

41. Wei, an international student from China, received $10,563 of interest income in 2019 from accounts he opened when he first arrived in the U.S. on August 27, 2015. What type of federal income tax return does he need to file?
   a. He does not need to file a return
   b. Form 1040
   c. Form 1040-NR
   d. Form 1040-NR-EZ

42. Harold, his wife and son entered the United States for the first time in 2017. 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 1040-NR
   d. Form 1040-NR-EZ
43. William Cambridge is a visiting scholar from England. He arrived in the U.S. on August 28, 2018 in a J-1 immigration status and was accompanied by his wife Kathryn and his son George. Since his arrival, his second child, Charlotte, was born in the U.S. William earned $70,000 in 2019 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, 2015. 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 1040-NR.
   a. True
   b. False

45. Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2016 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Adi can claim an education credit on his tax return.
   a. True
   b. False

46. Siobhan is a single, nonresident alien who began studying in the U.S. in 2017 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 1040-NR
   c. Form 1040-NR-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 2018. He had $195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2018, and it lowered his taxable income for 2018. Gariagdy received a state refund of $117 in 2019 from the 2018 tax return. Would Gariagdy include this refund on his 2019 federal return?
   a. No
   b. Yes

49. Teresa came to the U.S. in 2016 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2018, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2019 and paid $49 in interest during 2019. Teresa cannot 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 for 2019 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 test practice problems
  - Lets volunteers prepare test scenario returns for the test/retest

Go to 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 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
- 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

After You File
- Where’s My Refund?
- Refund reductions
- Understanding Your IRS Notice or Letter
- Keep a copy of your return
- Changing your name or address

File Your Return
- Validating your electronically filed return
- Need to renew your ITIN?
- Answers to your tax questions
- Find a mailing address for paper returns
- Tax relief in disaster situations

Was your refund what you expected?
- Do a Paycheck Checkup
- Use the IRS Tax Withholding Estimator

Make a Payment
- IRS Direct Pay – pay online directly from your bank account
- Other ways you can pay
- Can’t pay? Set up a payment agreement
- Do I have to pay estimated taxes?

Manage Your Tax Info
- Get Transcript
- View your tax account
- Protect your identity
- IRS2Go mobile app

Get Help Right Now
- Let us help you
- The “what ifs” for struggling taxpayers

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/newsroom/irs2goapp.

and much more!
Your direct link to tax information 24/7: www.irs.gov