Take your VITA/TCE training online at https://apps.irs.gov/app/vita/. 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: 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.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner’s approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer’s identity, name and address, and signs and dates the form. Volunteers’ names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC 1 – Follow all Quality Site Requirements (QSR).

VSC 2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC 3 – Do not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC 4 – Do not knowingly prepare false returns.

VSC 5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC 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:

• 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 electronic filing ID number (EFIN)
• 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 2023 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 and 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 2023 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Select Practice Lab from the VITA/TCE Springboard. 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 2023 test. When using the Practice Lab to prepare return preparation scenarios, check TaxSlayer's blog to ensure all 2023 updates to calculations have been made.

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**. This test is based on the tax law that was in effect when the publication was finalized. The answers for the test and retest are based on 2023 values for deductions, exemptions, tax, and credits. The most current draft copies of forms were used at the time this document was published. 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.

Beginning Filing Season 2024, ALL volunteers must register and certify via Link & Learn Taxes. Go to the Link & Learn Taxes e-learning application at [www.linklearncertification.com](http://www.linklearncertification.com).

Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor’s Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes to meet the requirement for all volunteers to register and certify through Link & Learn Taxes.

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. Once you have taken and passed the necessary certifications, give your 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.
**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
- **Minimum Proficiency Required:** 8 out of 10 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.
- **Estimated Completion Time:** 1 hour
- **Minimum Proficiency Required:** 12 out of 15 correct

**Over-the-Phone Interpreter (OPI) Services**
All OPI Volunteers
- **Estimated Completion Time:** 1 hour
- **Minimum Proficiency Required:** 8 out of 10 correct

**Foreign Student**
- **Estimated Completion Time:** 2 hours
- **Minimum Proficiency Required:** 40 out of 50 correct

**Site Coordinator**
- **Estimated Completion Time:** 1 hour
- **Minimum Proficiency Required:** 12 out of 15 correct

**Puerto Rico Level I**
Requires Basic or Advanced Certification
- **Estimated Completion Time:** 2 hours
- **Minimum Proficiency Required:** 12 out of 15 correct

**Puerto Rico Level II**
Requires Puerto Rico I Certification
- **Estimated Completion Time:** 2 hours
- **Minimum Proficiency Required:** 12 out of 15 correct

**Basic**
Recommended for, but not limited to, volunteers with 0-1 years of experience.
- **Estimated Completion Time:** 4 hours
- **Minimum Proficiency Required:** 24 out of 30 correct

**Advanced**
Recommended for, but not limited to, volunteers with two or more years of experience.
- **Estimated Completion Time:** 4 hours
- **Minimum Proficiency Required:** 28 out of 35 correct

**Optional Specialty Courses**

**Military**
Requires Advanced Certification
- **Estimated Completion Time:** 1 hour
- **Minimum Proficiency Required:** 12 out of 15 correct

**International**
Requires Puerto Rico I Certification
- **Estimated Completion Time:** 1 hour
- **Minimum Proficiency Required:** 12 out of 15 correct

---

**Step 1:** Volunteer Standards of Conduct. This test is for all volunteers, including volunteers who do not prepare returns. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

**Step 2:** Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.
Certification Tests (cont'd)

Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

- **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. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

- **Foreign Student.** Estimated completion time: 2 hours. Minimum proficiency required: 40 out of 50 correct.

- **Site Coordinator.** Estimated 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. Estimated completion time: 4 hours. Minimum proficiency required: 24 out of 30 correct.

- **Advanced.** Recommended for, but not limited to, volunteers with two or more years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 28 out of 35 correct.

Step 4: Optional Specialty Courses. Volunteers may take one or more of the following certifications:

- **Puerto Rico Level I.** Requires Basic or Advanced certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.

- **Puerto Rico Level II.** Requires Puerto Rico Level I certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.

- **Military.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.


- **Over-the-Phone Interpreter (OPI) Services.** Requires Volunteer Standards of Conduct certification. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.
Name _____________________________

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### Standards of Conduct
1. 
2. 
3. 
4. 
5. 
6. 
7. 
8. 
9. 
10. 

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

### Intake/Interview and Quality Review Test
1. 
2. 
3. 
4. 
5. 
6. 
7. 
8. 
9. 
10. 

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

### Site Coordinator Test
1. 
2. 
3. 
4. 
5. 
6. 
7. 
8. 
9. 
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12. 
13. 
14. 
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**Total Answers Correct:**
**Total Questions:** 15
**Passing Score:** 12 of 15

### Military Course Test
1. 
2. 
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4. 
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8. 
9. 
10. 
11. 
12. 
13. 
14. 
15. 

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

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Test Answer Sheet

Name ________________________________________________________

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<table>
<thead>
<tr>
<th>Basic Course Test</th>
<th>Basic Course Test</th>
<th>Advanced Course Test</th>
<th>Advanced Course Test</th>
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<tbody>
<tr>
<td>Basic Scenario 1</td>
<td>Basic Scenario 8</td>
<td>Advanced Scenario 1</td>
<td>Advanced Scenario 7</td>
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<tr>
<td>1.</td>
<td>20.</td>
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<td>2.</td>
<td>21.</td>
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<td>22.</td>
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<td>4.</td>
<td>23.</td>
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<td>5.</td>
<td>24.</td>
<td>4.</td>
<td>19.</td>
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<td>7.</td>
<td>25.</td>
<td>6.</td>
<td>21.</td>
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<td>8.</td>
<td>26.</td>
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<td>Basic Scenario 5</td>
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<td>Advanced Scenario 4</td>
<td>Advanced Scenario 8</td>
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<td>28.</td>
<td>8.</td>
<td>23.</td>
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<td>9.</td>
<td>25.</td>
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**Name**

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<table>
<thead>
<tr>
<th>International Course Test</th>
<th>Circular 230 Test</th>
<th>Foreign Student Residency Status, Form 8843, and Filing Status Test</th>
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<tr>
<td>International Scenario 1</td>
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<td>4.</td>
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</tr>
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<td>International Scenario 3</td>
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<td>7.</td>
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<td>45.</td>
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## Test Answer Sheet

Name ________________________________

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<table>
<thead>
<tr>
<th>Over the Phone Interpreter Services Test</th>
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<tr>
<td>1.</td>
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<td>9.</td>
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<tr>
<td>10.</td>
</tr>
</tbody>
</table>

**Total Answers Correct:** ______

**Total Questions:** 10

**Passing Score:** 8 of 10

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Retest Answer Sheet

Name ___________________________

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<table>
<thead>
<tr>
<th>Standards of Conduct</th>
<th>Intake/ Interview and Quality Review Test</th>
<th>Site Coordinator Test</th>
<th>Military Course Test</th>
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<tbody>
<tr>
<td>1.</td>
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<td>1.</td>
<td>Military Scenario 1</td>
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<td>2.</td>
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<td>Military Scenario 2</td>
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<tr>
<td>3.</td>
<td>3.</td>
<td>3.</td>
<td>Military Scenario 3</td>
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<td>4.</td>
<td>4.</td>
<td>4.</td>
<td>Military Scenario 4</td>
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<tr>
<td>5.</td>
<td>5.</td>
<td>5.</td>
<td>Military Scenario 5</td>
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<td>10.</td>
<td>10.</td>
<td>10.</td>
<td></td>
</tr>
<tr>
<td>Total Answers Correct: ______</td>
<td>Total Questions: 10</td>
<td>Total Answers Correct: ______</td>
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<td>Total Questions: 10</td>
<td>Passing Score: 8 of 10</td>
<td>Total Questions: 15</td>
<td>Passing Score: 12 of 15</td>
</tr>
</tbody>
</table>

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## Retest Answer Sheet

Name ________________________________

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### Basic Course Test
- Basic Scenario 1
- Basic Scenario 2
- Basic Scenario 3
- Basic Scenario 4
- Basic Scenario 5
- Basic Scenario 6
- Basic Scenario 7
- Basic Scenario 8

Total Questions: 30

Passing Score: 24 of 30

### Advanced Course Test
- Advanced Scenario 1
- Advanced Scenario 2
- Advanced Scenario 3
- Advanced Scenario 4
- Advanced Scenario 5
- Advanced Scenario 6
- Advanced Scenario 7
- Advanced Scenario 8
- Advanced Scenario 9

Total Questions: 35

Passing Score: 28 of 35

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Name

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<th>Foreign Student Residency Status, Form 8843, and Filing Status Test</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>International Scenario 1</strong></td>
<td>Circular 230 Scenario 1</td>
<td>1.</td>
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<td>1.</td>
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<tr>
<td>3.</td>
<td>4.</td>
<td>5.</td>
<td>Foreign Student Scenario 3</td>
</tr>
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<td>4.</td>
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<td>6.</td>
<td>31.</td>
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<tr>
<td>Circular 230 Scenario 3</td>
<td>7.</td>
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<tr>
<td>Circular 230 Scenario 4</td>
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<td>Foreign Student Scenario 4</td>
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<tr>
<td>15.</td>
<td>16.</td>
<td>17.</td>
<td>Foreign Student Refunds, Deductions, and the Best Form to Use</td>
</tr>
<tr>
<td><strong>Total Answers Correct:</strong></td>
<td><strong>Total Answers Correct:</strong></td>
<td><strong>Total Answers Correct:</strong></td>
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### Over the Phone Interpreter Services Retest

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
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</tbody>
</table>

**Total Answers Correct:** ———

**Total Questions:** 10

**Passing Score:** 8 of 10

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Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- 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

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., 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 program.

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. Both a and b

2. Can a volunteer be removed and barred from the VITA/TCE program 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 is 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 at 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 to 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 the information he gained about Ali to further his own or another’s personal benefit.

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 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 coordinator.

d. No one has violated the Volunteer Standards of Conduct.

7. Sue, a VITA/TCE 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 removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to wi.voltax@irs.gov. Did Sue take appropriate actions as the coordinator?

a. Yes

b. No
8. Sam is assigned to prepare a taxpayer’s return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?

   a. Keep calm.
   b. Create a peaceful and friendly atmosphere.
   c. Remain professional and courteous.
   d. All of the above.

9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.

   a. True
   b. False

10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer’s cousin. The child lived with the taxpayer a few months. Ben prepared the return and noted on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?

    a. Yes, Ben knowingly prepared the return with false information.
    b. Yes, but the return was accepted so everything is fine.
    c. No, the cousin gave permission.
    d. No, the cousin wasn’t filing a return.
Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?
   a. Coordinators
   b. Quality reviewers and tax return preparers
   c. Greeters or client facilitators
   d. All VITA/TCE site volunteers must pass the VSC certification test

2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?
   a. The volunteer’s removal from the VITA/TCE program.
   b. The volunteer’s inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.
   c. Termination of the sponsoring organization’s partnership with the IRS.
   d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization’s corrective actions.

3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?
   a. Yes
   b. No

4. Maggie wants her tax refund quickly; however, she doesn’t have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?
   a. Yes
   b. No

5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer’s small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return cannot be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?
   a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
   b. No, it is not a violation since the return cannot be prepared at the site.
   c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.
6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?

a. Yes

b. No

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

a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.

b. Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to **wi.voltax@irs.gov**.

c. Mind her own business and do nothing.

8. VITA/TCE volunteers must remain professional and courteous when working with taxpayers.

a. True

b. False

9. During tax preparation the volunteer notices the taxpayer’s type of income is out of VITA/TCE scope per Publication 4012. The volunteer refers the taxpayer to their sister’s tax preparation services. Was a VSC violated?

a. No, the taxpayer asked for help in finding a tax preparer.

b. Yes, the volunteer cannot recommend a specific person or company’s services.

c. No, the volunteer is helping promote a family business.

d. No, the volunteer is helping the taxpayer get the service they need.

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

a. True

b. False
# Volunteer Standards of Conduct Agreement

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

**Use of Form 13615:** This form provides information on a volunteer’s certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity, name and address with a government-issued photo ID, and signs and dates this form.

**Standards of Conduct:** As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

| VSC #1 | Follow all Quality Site Requirements (QSR). |
| VSC #2 | Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers. |
| VSC #3 | Do not solicit business from taxpayers you help or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization. |
| VSC #4 | Do not knowingly prepare false returns. |
| VSC #5 | Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs. |
| VSC #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:

- 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 electronic filing ID number (EFIN)
- 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.

**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, blatant disregard of the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to **Publication 4961**, Volunteer Standards of Conduct - Ethics Training.

**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 in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be available 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.

**IRC 7216(a)** - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than $1,000, or both, together with the cost of prosecution.
Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

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

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

Email address Daytime telephone Sponsoring partner name/site name

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

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

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

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

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Refer to Publication 5963, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

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

Professional designation (Attorney, CPA, or Enrolled Agent)

Licensing jurisdiction (state)

Bar, license, registration, or enrollment number

Effective or issue date

Expiration date (if provided)

Coordinator, Sponsoring Partner, Instructor or IRS Contact:

By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official’s name and title (printed)

Signature (electronic) OR Signature (type/print) Date

Parent/Guardian:

By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE program.

Parent/Guardian name (printed)

Signature (electronic) OR Signature (type/print) Date

For Continuing Education (CE) Credits ONLY

Minimum of 10 volunteer hours required to issue CE Credits

Parent/Guardian: 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.

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 name and title (printed)

Signature (electronic) OR Signature (type/print) Date

Catalog Number 38847H www.irs.gov Form 13615 (Rev. 10-2022)
Intake / Interview and Quality Review Test Questions

Directions

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

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

2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
   a. 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. Determine the certification level required to complete the return.
   d. All the above.

3. The Basic certification level is required to prepare a return with tip income.
   a. True
   b. False

4. A date must be entered on Form 13614-C Part II: Marital Status and Household Information to determine the appropriate filing status for taxpayers who are:
   a. Divorced
   b. Legally separated
   c. Widowed
   d. All the above

5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
   a. True
   b. False

6. VITA/TCE sites are required to conduct quality reviews:
   a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
   b. For every return prepared at the site.
   c. Only when there is a quality reviewer available.
   d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.
7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
   a. True
   b. False

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

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

10. Which of the following is true?
    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.
Directions

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

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?
   a. Form 13614-C, Intake/Interview and Quality Review Sheet.
   b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
   c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
   d. Either a or b.

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

3. The taxpayer answered “Yes” to Form 13614-C Part III Question 2 “Tip Income”. What certification level is needed to prepare the return?
   a. Basic
   b. Advanced
   c. Military
   d. International

4. The taxpayer marked the “Widowed” box on Form 13614-C, Part II Marital Status and Household Information but left the “Year of spouse’s death” field blank. The “year of spouse’s death” is needed.
   a. True
   b. False

5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
   a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
   b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
   c. Publication 4012, VITA/TCE Volunteer Resource Guide
   d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust

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

7. What information must a volunteer review to prevent the possibility of identity theft?
   a. Form W-2
   b. Photo identification
   c. Last year’s tax return
   d. Medicaid card
8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
   a. True
   b. False

9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
   a. True
   b. False

10. Which of the following four critical processes for quality review is not correct:
   a. Engaging the taxpayer in the review process.
   b. Using Google as a main reference for tax law determinations.
   c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
   d. Comparing source documents provided by the taxpayer.
Site Coordinator Test Questions

Directions
Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.
   a. True
   b. False

2. Which IRS publication includes the roles and responsibilities of the site coordinator?
   a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
   b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
   c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   d. Publication 4012, VITA/TCE Volunteer Resource Guide

3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, the sponsoring partner’s approving official must confirm government-issued photo identification and the required certification level of the volunteer for the Form 13615 to be valid.
   a. True
   b. False

4. If partner-owned computers or IRS-loaned computers or printers are lost or stolen, the partner is required to notify the local SPEC territory office ______.
   a. Before May 15
   b. Within 30 days or as soon as possible
   c. Immediately or by the next business day
   d. Before the end of the calendar year

5. According to QSR 4 Reference Materials, all sites are required to have the following available for use at VITA/TCE sites in paper or electronic format:
   • Publication 17, Your Federal Income Tax (For Individuals)
   • Publication 4012, VITA/TCE Volunteer Resource Guide
   • Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   • Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA). AARP Foundation Tax Aide uses CyberTax Alerts instead of VTAs and QSRAs
   a. True
   b. False

6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:
   a. Self-Review and Peer-to-Peer Review
   b. Peer-to-Peer Review and Designated Review
   c. Designated Review and Self-Review
   d. Taxpayer Review and Designated Review
7. All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be verified and all “Unsure” answers must be changed to “Yes” or “No”.
   a. True
   b. False

8. It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.
   a. True
   b. False

9. Which of the following is **not** a qualifying certification to earn Continuing Education Credits?
   a. Military
   b. Advanced
   c. Federal Tax Law Update Test for Circular 230 Professionals
   d. International

10. Prior to opening, each site must have Form 15272, VITA/TCE Security Plan, approved ____ and a copy available at the site.
    a. Annually
    b. Monthly
    c. Every other year
    d. Before the end of the filing season

11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?
    a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
    b. Publication 4012, VITA/TCE Volunteer Resource Guide
    c. Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training
    d. Publication 5450, VITA/TCE Site Operations

12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.
    a. True
    b. False
13. When conducting taxpayer interviews in close proximity, it is important to limit unauthorized access to taxpayer information and ensure privacy (for example, positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information).
   a. True
   b. False

14. Once a volunteer is added to the Volunteer Registry, how long are they removed from volunteering in VITA/TCE program?
   a. For a month
   b. Indefinitely
   c. For a filing season
   d. For a year

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

Review the Site Coordinator training and answer the following questions.

1. Coordinators and alternate coordinators are required to pass with a score of 80% or higher:
   a. Volunteer Standards of Conduct Test
   b. Site Coordinator Test
   c. Both a and b
   d. None of the above

2. Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the primary IRS resource for coordinator roles and responsibilities.
   a. True
   b. False

3. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs is not valid until the sponsoring partner’s approving official signs and dates the form after confirming the volunteer’s__________.
   a. Government-issued photo identification
   b. Certification levels on Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs
   c. Both a and b
   d. None of the above

4. Partner-owned computers or IRS-loaned computers and printers that are lost or stolen, must be reported to the local SPEC territory office before May 15.
   a. True
   b. False

5. According to QSR 4 Reference Materials, VITA/TCE Volunteer Tax Alerts and Quality Site Requirement Alerts (AARP Foundation Tax Aide uses CyberTax Alerts) are required to be available for use at each site. What other reference materials are required?
   b. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 5166, VITA/TCE Volunteer Quality Site Requirements
   c. Pub 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   d. Both a and c

6. The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer-to-Peer Review, and Self-Review.
   a. True
   b. False
7. All questions in Parts I-V of the Form 13614-C, Intake/Interview and Quality Review Sheet must be marked as:
   a. Yes
   b. No
   c. Unsure
   d. Either yes or no

8. The use of IRS-loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation program. IRS-loaned equipment may not be used for commercial purposes, games, or other personal use.
   a. True
   b. False

9. The Federal Tax Law Update Test for Circular 230 Professionals Test is a qualifying certification for receiving Continuing Education Credits.
   a. True
   b. False

10. Form 15272, VITA/TCE Security Plan, must be approved annually by the local SPEC territory office.
   a. True
   b. False

11. Publication 5450, VITA/TCE Site Operations, covers requirements for alternative filing methods including virtual or not in-person tax preparation processes.
   a. True
   b. False

12. IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:
   a. Public access Wi-Fi or wireless connection
   b. Encrypted and password protected Wi-Fi or wireless connection
   c. Unsecured wired internet connection
   d. Volunteer's unsecured wireless Hotspot connection

13. Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity, ______ should not be discussed out loud.
   a. SSNs
   b. Addresses
   c. Bank account numbers
   d. All of the above
14. Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, must be reported to the local SPEC territory office for consideration to be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.

   a. True
   b. False

15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?

   a. Loss of computer containing personally identifiable information (PII)
   b. Loss of computer bag containing tax returns
   c. Loss of taxpayer information
   d. All of the above
Directions

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

Basic Scenario 1: Adam Baker

Interview Notes

• Adam is 38 years old and has never been married.
• Benjamin, age 15, is Adam’s brother who lived with him all year. Adam provided all of Benjamin’s support and provided over half the cost of keeping up the home.
• Adam earned $46,000 in wages.
• Adam is blind and cannot be claimed as a dependent by another taxpayer.
• Adam and Benjamin are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Adam can claim on his tax return for 2023?
   a. Single
   b. Head of Household
   c. Qualifying Surviving Spouse (QSS)
   d. Married Filing Jointly

2. Adam can claim a higher standard deduction because he is blind.
   a. True
   b. False
Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes
• Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
• They cannot be claimed as dependents by any other taxpayer.
• Cameron and Deirdre have no children or other dependents.
• Cameron and Deirdre both work and are not full-time students. Cameron earned wages of $16,000 and Deirdre earned wages of $6,000.
• Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
• Cameron and Deirdre have investment income of $200 in taxable interest.

Basic Scenario 2: Test Questions

3. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC).
   a. True
   b. False

4. Cameron and Deirdre's $200 of interest counts as earned income for the Earned Income Tax Credit.
   a. True
   b. False
Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

• Eric and Fiona Fisher are married and always file Married Filing Jointly.
• Eric earned $32,000 in wages and Fiona earned $24,000 in wages.
• The Fishers paid all the cost of keeping up a home and provided all the support for their two children, Grace and Ian, who lived with them all year.
• Grace is 14 years old and Ian turned 17 in November 2023.
• Eric, Fiona, Grace, and Ian are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

5. Which of the Fisher’s children qualifies for the Child Tax Credit (CTC)?
   a. Grace
   b. Ian
   c. Grace and Ian
   d. Neither

6. The Additional Child Tax Credit is limited to $________ per child. (Note: whole number only, do not use special characters.)
Basic Scenario 4: Jack and Diane Gibson

Interview Notes

• Jack and Diane are married and will file a joint return.
• Diane is a U.S. citizen with a valid Social Security number. Jack is a resident alien with an Individual Taxpayer Identification Number (ITIN).
• Diane worked in 2023 and earned wages of $32,000. Jack worked part-time and earned wages of $18,000.
• The Gibsons have two children: Keith, age 12 and Hanna, age 18.
• The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Gibsons qualify for the Credit for Other Dependents.
   a. True
   b. False

8. The Gibsons qualify for the Earned Income Tax Credit even though Jack has an ITIN.
   a. True
   b. False
Basic Scenario 5: Jasmine Harris

Interview Notes

• Jasmine is single and turned 72 years old on October 1, 2023.
• Jasmine worked as a public historian at the local library and earned wages of $32,000. Jasmine also received Social Security benefits of $16,500. She received a taxable pension of $14,000.
• She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
• Jasmine cannot be claimed as a dependent by another taxpayer.
• Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Jasmine does not qualify to claim the Earned Income Tax Credit because:
   a. She does not meet the age requirement
   b. She exceeds the earned income requirement
   c. She does not have a qualifying child
   d. Both a and b

10. Jasmine must take her first required minimum distribution by April 1, 2025.
   a. True
   b. False
Basic Scenario 6: Lucas Turner

Interview Notes

• Lucas Turner is single and has never been married.
• Lucas earned wages of $25,000 during the first half of the year. Lucas lost his job in July and received a total of $11,000 in unemployment compensation.
• Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were $3,500.
• Lucas also paid student loan interest for the courses he previously took to earn his Bachelor’s degree. For 2023, he paid student loan interest of $750.
• Lucas does not have any dependents.
• Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Lucas must include his unemployment compensation on his 2023 tax return.
   a. True
   b. False

12. Lucas is eligible for the following credit:
   a. Earned Income Credit
   b. Lifetime Learning Credit
   c. American Opportunity Credit
   d. None of the above

13. Lucas can claim the student loan interest deduction as an adjustment to income on his tax return.
   a. True
   b. False
Basic Scenario 7: Owen and Kimberly Walker

Directions

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

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

Interview Notes

• Owen, age 69 and Kimberly, age 64 elect to file Married Filing Jointly. Neither taxpayer is blind.
• Owen is retired. He received Social Security benefits and a pension.
• Owen and Kimberly's daughter Shelby, age 20, is a full-time college student in her third year of study. She is pursuing a degree in nursing and does not have a felony drug conviction. She received a Form 1098-T for 2023. Box 7 was not checked on her Form 1098-T for the previous tax year.
• Shelby spent the summer at home with her parents but lived in an apartment near campus during the school year.
• Shelby received a scholarship that paid the full tuition. Owen and Kimberly paid the cost of course-related books in 2023 not covered by scholarship. They paid $120 for a parking sticker, $5,500 for a meal plan, $850 for textbooks purchased at the college bookstore, and $200 for access to an online textbook.
• Owen and Kimberly paid more than half the cost of maintaining a home and support for Shelby.
• Owen and Kimberly do not have enough deductions to itemize on their federal tax return.
• Owen, Kimberly, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
• If Owen and Kimberly receive a refund, they would like to deposit it into their checking account. Documents from Baldwin Bank show that the routing number is 111000025. Their checking account number is 11337890.
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

1. Your first name
   OWEN

2. Your spouse’s first name
   KIMBERLY

3. Mailing address
   5 PEBBLE LANE

4. Your Date of Birth
   07/15/1954

5. Your job title
   RETIRED

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
   01/30/1959

8. Your spouse’s job title
   CLERK

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

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?
   Married
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. If Yes, Did you get married in 2023?
      Yes
      No
   b. Did you live with your spouse during any part of the last six months of 2023?
      Yes
      No

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

| Name | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (Y/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 or her own support? (yes/no) | Did this person have less than $4,700 of income? (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) |
|------|------------------------|-------------------------------------------------------------|---------------------------------|-------------------|---------------------------------------------|---------------------------------|-----------------------------|----------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|---------------------------------|---------------------------------|
| SHELBY WALKER | 09/03/2003 | DAUGH | 12 | YES | YES | S | YES | NO | | | | | | |
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>
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<tbody>
<tr>
<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?</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? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
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<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets 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-S, 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. (A) Income (or loss) from rental property?</td>
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<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</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>Question</th>
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<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?</td>
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<td>2. Contributions or repayments to a retirement account? IRA (A) Roth IRA (B) 401K (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. Any of the following? (A) Medical &amp; Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)</td>
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<td>(A) Taxes (State, Real Estate, Personal Property, Sales) (B) 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>

### 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>
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<tbody>
<tr>
<td></td>
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<td></td>
<td>1. (A) 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, student loan 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>
</tr>
</tbody>
</table>
### Additional Information and Questions Related to the Preparation of Your Return

1. **Would you like to receive written communications from the IRS in a language other than English?**
   - [ ] Yes
   - [ ] No
   - If yes, which language?

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

3. **If you are due a refund, would you like:**
   - [ ] Direct deposit
   - [ ] To purchase U.S. Savings Bonds
   - [ ] To split your refund between different accounts

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

5. **Did you live in an area that was declared a Federal disaster area?**
   - [ ] Yes
   - [ ] No
   - If yes, where?

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

7. **Would you like information on how to vote and/or how to register to vote?**
   - [ ] Yes
   - [ ] No

---

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

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

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

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

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

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

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

14. **Your ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

15. **Your spouse’s ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

---

**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

Catalog Number 52121E

www.irs.gov
Form W-2

<table>
<thead>
<tr>
<th>a Employee’s social security number</th>
<th>OMB No. 1545-0008</th>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>b Employer identification number (EIN)</th>
<th>1 Wages, tips, other compensation</th>
<th>2 Federal income tax withheld</th>
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<tr>
<td>25-XXXXXX</td>
<td>$24,000</td>
<td>$3,500</td>
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<tr>
<th>c Employer’s name, address, and ZIP code</th>
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<tbody>
<tr>
<td>CAVE STREET MARKET</td>
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<tr>
<td>200 ROCK ROAD</td>
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<tr>
<td>YOUR CITY, YOUR STATE, ZIP</td>
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<tr>
<th>d Control number</th>
<th>3 Social security wages</th>
<th>4 Social security tax withheld</th>
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<td></td>
<td>$24,000</td>
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<tr>
<th>e Employee’s first name and initial</th>
<th>Last name</th>
<th>5 Medicare wages and tips</th>
<th>6 Medicare tax withheld</th>
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<tbody>
<tr>
<td>KIMBERLY WALKER</td>
<td></td>
<td>$24,000</td>
<td>$348.00</td>
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<th>f Employee’s address and ZIP code</th>
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<tr>
<td>KIMBERLY WALKER</td>
</tr>
<tr>
<td>5 PEBBLE LANE</td>
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<td>YOUR CITY, YOUR STATE, ZIP</td>
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<tr>
<th>g State</th>
<th>7 Social security tips</th>
<th>8 Allocated tips</th>
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<tr>
<td>YS</td>
<td>$24,000</td>
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<tr>
<th>h State wages, tips, etc.</th>
<th>9 Nonqualifying plans</th>
<th>10 Dependent care benefits</th>
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<td>$24,000</td>
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<tr>
<th>i State income tax</th>
<th>11 Nonqualified plans</th>
<th>12a See instructions for box 12</th>
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<tr>
<td></td>
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<td>DD $2,300</td>
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<tr>
<th>j Local wages, tips, etc.</th>
<th>12b Other</th>
<th>12c Third-party sick pay</th>
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<tr>
<th>k Local income tax</th>
<th>13 Retirement plans</th>
<th>14 Other</th>
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<td>$24,000</td>
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<tr>
<th>l Locality name</th>
<th>15 Employer’s state ID number</th>
<th>16 State wages, tips, etc.</th>
<th>17 State income tax</th>
<th>18 Local wages, tips, etc.</th>
<th>19 Local income tax</th>
<th>20 Locality name</th>
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<tr>
<td></td>
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<td>$24,000</td>
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Form W-2 Wage and Tax Statement

Copy B—To Be Filed With Employee’s FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
**Form 1099-R**

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

BRADFORD INC.
2605 STATE STREET
YOUR CITY, YOUR STATE, ZIP

**RECIPIENT’S name**

OWEN WALKER

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

5 PEBBLE LANE

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

YOUR CITY, YOUR STATE, ZIP

---

1. **Gross distribution**

   $18,000

   **Account number (see instructions)**

   18,000

   **10 Amount allocable to IRR within 5 years**

   $6,000

   **11 1st year of design. Roth contrib.**

   ☐

   **12 FATCA filing requirement**

   ☐

   **13 Date of payment**

   127-00-XXXX

   **14 State tax withheld**

   $1,500.00

   **15 State/Payer’s state no.**

   $12,000.00

   **16 State distribution**

   $6,000

   **17 Local tax withheld**

   $1,500.00

   **18 Name of locality**

   5 PEBBLE LANE

   **19 Local distribution**

   $1,500.00

---

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

**2023**

**Box 1. Name**

OWEN WALKER

**Box 2. Beneficiary’s Social Security Number**

127-00-XXXX

**Box 3. Benefits Paid in 2022**

$15,000.00

**Box 4. Benefits Repaid to SSA in 2022**

$1,500.00

**Box 5. Net Benefits for 2022 (Box 3 minus Box 4)**

$12,000.00

---

**DESCRIPTION OF AMOUNT IN BOX 3**

Paid by check or direct deposit: $12,000.00

Medicare Part B premiums deducted from your benefits $1,500

**DESCRIPTION OF AMOUNT IN BOX 4**

**Box 6. Voluntary Federal Income Tax Withholding**

$1,500.00

**Box 7. Address**

5 PEBBLE LANE
YOUR CITY, YOUR STATE, ZIP

**Box 8. Claim Number** (Use this number if you need to contact SSA.)

Draft as of June 21, 2022 - Subject to Change

Form SSA-1099-5M (6/2020) DO NOT RETURN THIS FORM TO SSA OR IRS
### Dividends and Distributions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total ordinary dividends</td>
<td>$2,400</td>
</tr>
<tr>
<td>Qualified dividends</td>
<td>$2,400</td>
</tr>
<tr>
<td>Total capital gain distrib.</td>
<td></td>
</tr>
<tr>
<td>Unrecap. Sec. 1230 gain</td>
<td></td>
</tr>
<tr>
<td>Section 1202 gain</td>
<td></td>
</tr>
<tr>
<td>Section 897 ordinary dividends</td>
<td></td>
</tr>
<tr>
<td>Section 897 capital gain</td>
<td></td>
</tr>
<tr>
<td>Nondividend distributions</td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
</tr>
<tr>
<td>Investment expenses</td>
<td></td>
</tr>
<tr>
<td>Foreign country or U.S. possession</td>
<td></td>
</tr>
<tr>
<td>Cash liquidation distributions</td>
<td></td>
</tr>
<tr>
<td>Noncash liquidation distributions</td>
<td></td>
</tr>
<tr>
<td>Exempt-interest dividends</td>
<td></td>
</tr>
<tr>
<td>Specified private activity bond interest dividends</td>
<td></td>
</tr>
<tr>
<td>State tax withheld</td>
<td></td>
</tr>
</tbody>
</table>

### Tuition Statement

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments received for qualified tuition and related expenses</td>
<td>$9,500</td>
</tr>
<tr>
<td>Adjustments made for a prior year</td>
<td></td>
</tr>
<tr>
<td>Scholarships or grants</td>
<td></td>
</tr>
<tr>
<td>Adjustments to scholarships or grants for a prior year</td>
<td></td>
</tr>
<tr>
<td>Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2024</td>
<td></td>
</tr>
<tr>
<td>Checked if at least half-time student</td>
<td></td>
</tr>
<tr>
<td>Checked if a graduate student</td>
<td></td>
</tr>
<tr>
<td>Ins. contract reimb./refund</td>
<td></td>
</tr>
</tbody>
</table>

---

**PAYER'S**

**RECIPIENT'S**

**Account number (see instructions)**

**11** FATCA filing requirement

**12** Exempt-interest dividends

**13** Specified private activity bond interest dividends

**14** State

**15** State identification no.

**16** State tax withheld

---

**FILER'S**

**STUDENT'S**

**Adjustments made for a prior year**

**Scholarships or grants**

**Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2024**

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**FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number**

**STUDENT'S name**

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

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

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**CORRECTED (if checked)**

**Copy B**

**For Recipient**

**For Student**

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

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**Form 1099-DIV**

(Rev. 1-2022) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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**Form 1098-T**

(Rev. 1-2022) (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
Baldwin University
Meal Plan

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

Received from:
Shelby Walker
$5,500.00

College Books
3710 Baldwin Avenue
Your City, Your State, ZIP

Receipt
3 Textbooks: $850.00
Parking Sticker: $120.00

Payment for books is also on the college website.

Baldwin University
3700 Baldwin Avenue

<table>
<thead>
<tr>
<th>Date</th>
<th>To</th>
<th>Ship To</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 12, 2023</td>
<td>Shelby Walker</td>
<td>Same as recipient</td>
</tr>
<tr>
<td></td>
<td>5 Pebble Lane</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Online Textbook</td>
<td>$200</td>
<td>$200</td>
</tr>
</tbody>
</table>

Subtotal $200

Thank you for your business!
Basic Scenario 7: Test Questions

   a. True
   b. False

15. Owen and Kimberly's total qualified education expenses used to calculate the American Opportunity Credit is:
   a. $850
   b. $1,050
   c. $2,500
   d. $5,620

16. Owen and Kimberly Walker can claim the Credit for Other Dependents.
   a. True
   b. False

17. What is the total amount of the Walker's federal income tax withholding.
   a. $7,500
   b. $9,500
   c. $11,000
   d. $11,240

18. The taxable amount of Owen’s Social Security is $12,715.00.
   a. True
   b. False

19. Which of the following statements are true?
   a. Qualified dividends are part of the total ordinary dividends.
   b. Qualified dividends qualify for lower, long-term capital gains tax rates.
   c. Qualified dividends are reported on Form 1099-DIV.
   d. All of the above.
Basic Scenario 8: Zoe Watson

Directions

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

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

Interview Notes

• Zoe is single and 47 years old.
• Zoe has two children. Yvonne, age 19, has a job and earned wages of $5,200. Joshua, age 26 is totally and permanently disabled and received Social Security benefits of $4,500. Both children lived with her all year.
• Zoe paid all the cost of keeping up the home and more than half the support for her children.
• Zoe received disability pension benefits, but she has not reached the minimum retirement age of her employer’s plan.
• She does not have enough expenses to itemize for the 2023 tax year.
• Zoe, Yvonne, and Joshua are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
• If she has any balance due or refund, she would like to use Adelphia Bank and Trust. Zoe provided a voided check.
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.

Form 13614-C, Page 1

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

1. Your first name
   M.I.
   Last name

2. Your spouse’s first name
   M.I.
   Last name

3. Mailing address
   Apt #
   City
   State
   ZIP code

4. Your Date of Birth

5. Your job title

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

7. Your spouse’s Date of Birth

8. Your spouse’s job title

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

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

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?
   □ Never Married
   □ Married
   □ Divorced
   □ Legally Separated
   □ Widowed
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. If Yes, Did you get married in 2023?
   b. Did you live with your spouse during any part of the last six months of 2023?

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 12/31/23 (SM) (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 $4,700 of income? (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)

   YVONNE WATSON 05/09/2004 DAUGH 12 YES YES S NO NO
   JOSHUA WATSON 07/31/1997 SON 12 YES YES S NO YES

ZOE WATSON
YOUR PHONE NUMBER
6320 MAIN STREET
YOUR CITY
YOUR ZIP
08/23/1976
RETIRED
YVONNE WATSON
05/09/2004
DAUGH
12
YES
YES
S
NO
NO
JOSHUA WATSON
07/31/1997
SON
12
YES
YES
S
NO
YES
### Part III – Income – Last Year, Did You (or Your Spouse) Receive

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

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

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>2.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>Contributions or repayments to a retirement account? IRA (A) ☐ Roth IRA (B) ☐ 401K (B) ☐ Other</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>Any of the following? (A) Medical &amp; Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(B) Child or dependent care expenses such as daycare?</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(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></th>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Adopt a child?</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<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>
<td>_____</td>
</tr>
<tr>
<td>5.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Receive the First Time Homebuyers Credit in 2008?</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<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>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>(A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
<td></td>
</tr>
</tbody>
</table>
### Additional Information and Questions Related to the Preparation of Your Return

1. **Would you like to receive written communications from the IRS in a language other than English?**
   - [ ] Yes
   - [x] No
   **If yes, which language?**

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

3. **If you are due a refund, would you like:**
   - [ ] Direct deposit
   - [ ] No
   - [ ] To purchase U.S. Savings Bonds
   - [ ] Yes
   - [ ] No
   - [ ] 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. **Did you live in an area that was declared a Federal disaster area?**
   - [ ] Yes
   - [ ] No
   **If yes, where?**

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

7. **Would you like information on how to vote and/or how to register to vote?**
   - [ ] Yes
   - [ ] No

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

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

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

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

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

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

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

14. **Your ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

15. **Your spouse’s ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

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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
**Form 1099-R & Voided Check**

**CORRECTED (if checked)**

| PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | 2023 |
| RUTHERFORD CORPORATION 1800 SPRING STREET YOUR CITY, YOUR STATE, ZIP | Form 1099-R |

| OMB No. 1545-0119 |

| Gross distribution | $45,000 |
| Taxable amount | $45,000 |
| Taxable amount not determined | |
| Total distribution | |

| PAYER’S TIN | RECIPIENT’S TIN |
| 56-7XXXXXX | 131-00-XXXXX |

| RECIPIENT’S name | Capital gain (included in box 2a) |
| ZOE WATSON | $ |
| Street address (including apt. no.) | Employee contributions/ Designated Roth contributions or insurance premiums |
| 320 MAIN STREET | $ |
| City or town, state or province, country, and ZIP or foreign postal code | Net unrealized appreciation in employer’s securities |
| | $ |

| Distribution code(s) | IRA/SEP/SIMPLE |
| 3 |  |

| Other | $ |
| 8 | % |

| Your percentage of total distribution | Total employee contributions |
| 9a | 9b |

| Amount allocable to IRR within 5 years | 1st year of desig. Roth contrib. |
| $ | 12 |

| FATCA filing requirement | State tax withheld |
| | $ |

| Date of payment | Local tax withheld |
| $ | $ |

| Name of locality | Local distribution |
| | $ |

**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.

---

**Zoe Watson**

320 Main Street

YOUR CITY, STATE, ZIP

PAY TO THE ORDER OF $ 1234

---

Adelphia Bank and Trust

Anytown, State 00000

For: 111000025 : 123456789 1234

---

**VOID**
Basic Scenario 8: Test Questions

20. Zoe's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.
   a. True
   b. False

21. The most advantageous filing status that Zoe can claim is?
   a. Single
   b. Married Filing Separately
   c. Head of Household
   d. Qualifying Surviving Spouse (QSS)

22. Who is Zoe's qualifying child for purposes of claiming the Earned Income Tax Credit?
   a. Yvonne
   b. Joshua
   c. Both Yvonne and Joshua
   d. Neither Yvonne nor Joshua.

23. Can Zoe claim Joshua as a dependent?
   a. Yes, because Joshua meets the relationship test.
   b. No, because he is over the age limit.
   c. Yes, because Joshua is permanently and totally disabled.
   d. Both a and c

24. Zoe anticipates a balance due for next year. What actions should she take to prevent having a balance due.
   a. Submit a revised W-4P to increase her withholding
   b. Make estimated tax payments
   c. Do nothing and file her return as usual
   d. Both a and b
Basic Scenario 9: Hailey Simpson

Directions

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

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

Interview Notes

- Hailey is 32 years old and married to Liam. Liam passed away on February 2, 2021. Hailey has not remarried.
- Hailey's nine-year-old daughter, Olivia, lived with her the entire year.
- Hailey paid more than half the cost of keeping up a home and support for Olivia.
- Hailey took a distribution from her traditional IRA in January to pay for her new roof.
- Hailey was a full-time high school teacher and earned $45,000 in wages. Hailey purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling $450.
- Hailey received a W-2G in the amount of $2,500 from the local casino.
- Hailey paid child and dependent care expenses for Olivia while she worked.
- Hailey and Olivia are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Hailey is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025 and her checking account number is 123456789.
Form 13614-C
(October 2023)

Intake/Interview and Quality Review Sheet

You will need:
• Tax Information such as Forms W-2, 1099, 1098, 1099.
• Social Security cards or ITIN letters for all persons on your tax return.
• Picture ID (such as valid driver's license) for you and your spouse.

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

1. Your first name
   HAILEY
   M.I.
   Last name
   SIMPSON
   Best contact number
   YOUR PHONE NUMBER
   Are you a U.S. citizen?
   Yes ☐ No ☐

2. Your spouse’s first name
   M.I.
   Last name
   Best contact number
   Is your spouse a U.S. citizen?
   Yes ☐ No ☐

3. Mailing address
   176 PACKER DRIVE
   Apt #
   City
   YOUR CITY
   State
   ZIP code

5. Your job title
   TEACHER

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

8. Your spouse’s job title
   TEACHER

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

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

11. Have you, 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, 2023, what was your marital status?
   □ Never Married
   □ Married
   □ Divorced
   □ Legally Separated
   □ Widowed
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. If Yes, Did you get married in 2023?
   Yes ☐ No ☐
   b. Did you live with your spouse during any part of the last six months of 2023?
   Yes ☐ No ☐

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 12/31/23 (S/M)
   Full-time Student last year (yes/no)
   Totally and Permanently Disabled (yes/no)
   Is this person a qualifying child/relative of any other person? (yes/no)
   Did this person provide more than 50% of his/her own support? (yes/no)
   Did this person have less than $4,700 of income? (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)

   OLIVIA SIMPSON
   01/21/2014
   DAUGH
   12
   YES
   YES
   02/02/2021
   YES
   NO

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 III – Income – Last Year, Did You (or Your Spouse) Receive

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>(B) Wages or Salary? (Form W-2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>(A) Tip Income?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>(B) Scholarships? (Forms W-2, 1098-T)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>4.</td>
<td>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>(B) Refund of state/local income taxes? (Form 1099-G)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>(B) Alimony income or separate maintenance payments?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>(A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>(A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>(A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>(B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>(A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>12.</td>
<td>(B) Unemployment Compensation? (Form 1099-G)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>(B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>(M) Income (or loss) from rental property?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>(B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>(B) Alimony or separate maintenance payments?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Contributions or repayments to a retirement account?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
<td></td>
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<tr>
<td>4.</td>
<td>Any of the following?</td>
<td></td>
<td></td>
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<tr>
<td>5.</td>
<td>(B) Child or dependent care expenses such as daycare?</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>6.</td>
<td>(B) For supplies used as an eligible educator such as a teacher, teacher’s aide, counselor, etc.?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>(A) Expenses related to self-employment income or any other income you received?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>(B) Student loan interest? (Form 1098-E)</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>(A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2.</td>
<td>(A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
<td></td>
<td></td>
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<tr>
<td>3.</td>
<td>(A) Adopt a child?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>(B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>(A) Receive the First Time Homebuyers Credit in 2008?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>(B) Make estimated tax payments or apply last year’s refund to this year’s tax?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>(A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>9.</td>
<td>(A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? □ Yes □ No If yes, which language? ____________

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

3. If you are due a refund, would you like:
   a. Direct deposit □ 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. Did you live in an area that was declared a Federal disaster area? □ Yes □ No If yes, where? ____________

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

7. Would you like information on how to vote and/or to register to vote? □ Yes □ No

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

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

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

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

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

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

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

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

15. Your spouse’s ethnicity?
   □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ No spouse

Additional comments
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and 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
### Forms W-2 & W-2G

**Employee’s social security number**

**Employer identification number (EIN)**

**Employee’s name, address, and ZIP code**

**Employer’s name, address, and ZIP code**

**Control number**

**Employee’s first name and initial**

**Employee’s address and ZIP code**

<table>
<thead>
<tr>
<th>1</th>
<th>Wages, tips, other compensation</th>
<th>$45,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Federal income tax withheld</td>
<td>$2,850</td>
</tr>
<tr>
<td>3</td>
<td>Social security wages</td>
<td>$45,000</td>
</tr>
<tr>
<td>4</td>
<td>Social security tax withheld</td>
<td>$2,790</td>
</tr>
<tr>
<td>5</td>
<td>Medicare wages and tips</td>
<td>$45,000</td>
</tr>
<tr>
<td>6</td>
<td>Medicare tax withheld</td>
<td>$652.50</td>
</tr>
<tr>
<td>7</td>
<td>Social security tips</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Allocated tips</td>
<td></td>
</tr>
</tbody>
</table>

**Employee’s state ID number**

**Employee’s telephone number**

**Payer’s name, street address, city or town, province or state, country, and ZIP or foreign postal code**

**Payer’s federal identification number**

**Winner’s name**

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

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

**State胜负 the state ID number**

| 9 | Reportable winnings              | $2,500 |
| 10 | Date won                        | 03/16/2023 |
| 11 | Type of wager                   | Slots  |
| 12 | Federal income tax withheld     | $600   |
| 13 | Transaction                     | Race   |
| 14 | Winnings from identical wagers  | $1,050 |
| 15 | Winner’s federal identification number | 141-00-XXXX |
| 16 | Window                          |        |
| 17 | First identification            | YS987654|
| 18 | Second identification           | YS 31600XXX|
| 19 | State/Payer’s state identification number | 38-5XXXXX |
| 20 | State winnings                  | $2,850 |
| 21 | State income tax withheld       | $2,790 |
| 22 | Local winnings                  | $652.50|
| 23 | Local income tax withheld       | $1,050 |

**Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.**

**Signature**

**Date**

---

**Form W-2** Wage and Tax Statement 2023

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

This information is being furnished to the Internal Revenue Service.
### Form 1099-R

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

**SPRING FEDERAL CREDIT UNION**

1200 SPRING AVENUE

YOUR CITY, YOUR STATE, ZIP

**RECIPIENT'S name**

HAILEY SIMPSON

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

176 PACKER DRIVE

YOUR CITY, YOUR STATE, ZIP

**Account number (see instructions)**

1

**Gross distribution**

$9,000

**Taxable amount**

$9,000

**Capital gain (included in box 2a)**

$382

**Federal income tax withheld**

$1,800

**Distribution code(s)**

1 IRA/SEP/SIMPLE

**Other**

$5,400

**Your percentage of total distribution**

95%

**Total employee contributions**

$5,000

**Amount allocable to IRR within 5 years**

$2,000

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

\( \square \)

**FATCA filing requirement**

\( \square \)

**State tax withheld**

$0

**State/Payer's state no.**

\( \square \)

**State distribution**

$0

**Local tax withheld**

$0

**Name of locality**

\( \square \)

**Local distribution**

$0

**Date of payment**

1/21/2023

**Void**

\( \square \)

**Corrected**

\( \square \)

**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 1098-E

**RECIPIENT’S/LENDER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number**

**MAGGIE MAE**

854 LINCOLN RD

YOUR CITY, YOUR STATE, ZIP

**BORROWER’S name**

HAILEY SIMPSON

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

176 PACKER DRIVE

YOUR CITY, YOUR STATE, ZIP

**Account number (see instructions)**

1

**Student loan interest received by lender**

$375

**Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.**

\( \square \)
Daycare Statement & Voided Check

**Kitty Kloud Daycare**
303 Twiggs Trail  
Your City, State Zip

**Date:** December 31, 2023  
**Received From:** Hailey Simpson  
178 Packer Drive  
**EIN:** 38-5XXXXXX  
**Provider:** Lynn Smith

<table>
<thead>
<tr>
<th>Description</th>
<th>Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>After-School Care for Oliva Simpson</td>
<td>$3,000</td>
<td>$3,000</td>
</tr>
</tbody>
</table>

**Total Amount Received for 2023 Childcare** $3,000

Thank you for your business!

---

**Hailey Simpson**
178 Packer Dr  
YOUR CITY, STATE, ZIP

Pay to the order of Adelphia Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789  
1234

VOID
Basic Scenario 9: Test Questions

25. Hailey is **not** required to report her gambling winnings on her return.
   a. True
   b. False

26. Hailey’s most advantageous filing status is:
   a. Head of Household
   b. Married Filing Jointly
   c. Married Filing Separately
   d. Qualifying Surviving Spouse (QSS)

27. Hailey must pay an additional 10% tax on the early distribution from her IRA.
   a. True
   b. False

28. Hailey qualifies for which of the following credits?
   a. Child Tax Credit
   b. Child and Dependent Care Credit
   c. Both a and b
   d. Neither a nor b

29. Hailey should use Form __________ to split her refund between her savings and checking accounts.

30. What amount can Hailey claim as an adjustment to income for the supplies she purchased out of pocket?
   a. $0
   b. $250
   c. $300
   d. $450
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.

Retest Basic Scenario 1: Adam Baker

Interview Notes

• Adam is 38 years old and has never been married.
• Benjamin, age 15, is Adam's nephew who lived with him all year. Adam provided all of Benjamin's support and provided over half the cost of keeping up the home.
• Adam earned $46,000 in wages.
• Adam is blind and cannot be claimed as a dependent by another taxpayer.
• Adam and Benjamin are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Retest Questions

1. Adam’s most advantageous filing status for 2023 is Single.
   a. True
   b. False

2. What is the amount of Adam’s standard deduction?
   a. $0
   b. $15,700
   c. $22,650
   d. $27,700
Retest Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

- Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- Cameron and Deirdre have no children or other dependents.
- Cameron and Deirdre both work and are not full-time students. Cameron earned wages of $16,000 and Deirdre earned wages of $6,000.
- Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
- Cameron and Deirdre have investment income of $200 in taxable interest.

Basic Scenario 2: Retest Questions

3. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.
   a. True
   b. False

4. Cameron and Deirdre Edmunds can claim the Earned Income Credit because their investment income (taxable interest) is less than $11,000.
   a. True
   b. False
Retest Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

• Eric and Fiona Fisher are married and always file Married Filing Jointly.
• Eric earned $32,000 in wages and Fiona earned $24,000 in wages.
• The Fishers paid all the cost of keeping up a home and provided all the support for their two children, Grace and Ian, who lived with them all year.
• Grace is 15 years old and Ian turned 19 in November 2023.
• Eric, Fiona, Grace, and Ian are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Retest Questions

5. The Fishers qualify for the Child Tax Credit (CTC).
   a. True
   b. False

6. The refundable Additional Child Tax Credit is limited to $1,600 per child.
   a. True
   b. False
Retest Basic Scenario 4: Jack and Diane Gibson

Interview Notes

- Jack and Diane are married and will file a joint return.
- Diane is a U.S. citizen with a valid Social Security number. Jack is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Diane worked in 2023 and earned wages of $32,000. Jack worked part-time and earned wages of $18,000.
- The Gibsons have two children: Keith, age 12 and Hanna, age 18.
- The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Retest Questions

7. Hanna qualifies the Gibsons for the Credit for Other Dependents.
   a. True
   b. False

8. Jack has an ITIN, therefore the Gibsons cannot claim the Earned Income Credit.
   a. True
   b. False
Interview Notes

- Jasmine is single and turned 72 years old on October 1, 2023.
- Jasmine worked as a public historian at the local library and earned wages of $32,000. Jasmine also received Social Security benefits of $16,500. She received a taxable pension of $14,000.
- She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Jasmine cannot be claimed as a dependent by another taxpayer.
- Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Retest Questions

9. Jasmine does not qualify for the Earned Income Tax Credit because she does not meet the age requirement.
   a. True
   b. False

10. When must Jasmine begin taking her required minimum distribution?
    a. April 1 of the calendar year following the year she reaches age 70 1/2.
    b. April 1 of the calendar year following the year she reaches age 73.
    c. April 1 of the calendar year following the year she retired.
    d. Never. Required minimum distributions only apply to Roth IRAs.
Retest Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of $25,000 during the first half of the year. Lucas lost his job in July and received a total of $11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were $3,500.
- Lucas also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2023, he paid student loan interest of $750.
- Lucas does not have any dependents.
- Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Retest Questions

11. What is the taxable amount of Lucas's unemployment compensation?
   
   a. $0 
   b. $750 
   c. $3,500 
   d. $11,000 

12. Lucas's class qualifies him to claim the Lifetime Learning Credit.
   
   a. True 
   b. False 

13. Lucas can deduct $2,500 of student loan interest as an adjustment to his income.
   
   a. True 
   b. False
Basic Scenario 7: Retest Questions

Directions
Read the scenario information for Owen and Kimberly Walker.

14. Owen and Kimberly's standard deduction is:
   a. $13,850
   b. $15,350
   c. $27,700
   d. $29,200

15. Owen and Kimberly can claim $1,050 of qualified education expenses to calculate the American Opportunity Credit.
   a. True
   b. False

16. Owen and Kimberly can claim the Credit for Other Dependents for Shelby.
   a. True
   b. False

17. The Walker's total amount of federal income tax withholding for 2023 is $____________.
    (Note: whole number only, do not use special characters.)

18. How much of Owen's Social Security is taxable income?
   a. $0
   b. $7,500
   c. $12,715
   d. $15,000

19. Qualified dividends are reported on Form 1099-DIV.
   a. True
   b. False
Basic Scenario 8: Retest Questions

Directions

Read the scenario information for Zoe Watson.

20. Zoe’s disability pension is reported as wages until she reaches the minimum retirement age for her employer.
   a. True
   b. False

21. Zoe is eligible to claim Head of Household on her tax return.
   a. True
   b. False

   a. True
   b. False

23. Who qualifies as Zoe’s dependent?
   a. Yvonne
   b. Joshua
   c. Both Joshua and Yvonne
   d. Neither Joshua nor Yvonne

24. Zoe can prevent having a balance due next year by adjusting her withholding if necessary.
   a. True
   b. False
Basic Scenario 9: Retest Questions

Directions

Read the scenario information for Hailey Simpson.

25. Hailey must report $_________ of her gambling winnings on her 2023 return.
   (Note: whole number only, do not use special characters.)
26. Hailey's most advantageous filing status is Qualifying Surviving Spouse (QSS).
   a. True
   b. False
27. Hailey must pay an additional_______ tax on the early distribution from her IRA.
   a. 0%
   b. 5%
   c. 10%
   d. 15%
28. Hailey is eligible to claim Olivia for the Child Tax Credit.
   a. True
   b. False
29. Hailey can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund (Including Savings Bonds Purchases).
   a. True
   b. False
30. Hailey can claim $450 as an adjustment to income for classroom supplies she purchased.
   a. True
   b. False
Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Lydia Roadway

Interview Notes

- Lydia’s husband, Morgan, moved out of their home in February of 2021. Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.
- Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
- Lydia is 31 years old.
- Lydia earned $42,300 in wages and received $50 of interest. Lydia had lottery winnings of $2,000 reported on Form W2-G.
- Lydia paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

1. What is the most beneficial allowable filing status that Lydia is eligible to claim on her 2023 tax return?
   - a. Single
   - b. Married Filing Separately
   - c. Qualifying Surviving Spouse (QSS)
   - d. Head of Household

2. Based on the information provided, Lydia qualifies for the earned income credit.
   - a. True
   - b. False

3. Lydia is required to report her lottery winnings as income on her federal tax return.
   - a. True
   - b. False
Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes
• Scott and Barbara are married and want to file a joint return.
• Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
• Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.
• Scott earned $22,000 in wages.
• Barbara earned $20,000 in wages.
• In order to work, the Gymses paid $2,000 to their son Luis to care for Maria after school.
• Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. What is the maximum amount Scott and Barbara are eligible to claim for the child tax credit?
   a. $2,000
   b. $3,000
   c. $4,000
   d. $6,000

5. The Gymses qualify for the child and dependent care credit.
   a. True
   b. False
Advanced Scenario 3: Rose Jones

Interview Notes

- Rose Jones, age 57, is single.
- Rose earned wages of $52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Rose contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Rose’s HSA.
- Rose’s Form W-2 shows $850 in Box 12 with code W. She has Form 5498-SA showing $3,850 in Box 2.
- Rose took a distribution from her HSA to pay her unreimbursed expenses:
  - 8 visits to a physical therapist after her knee surgery $400
  - unreimbursed doctor bills for $1,100
  - prescription medicine $280
  - replacement of a crown $1,500
  - deep cleaning for teeth: $300
  - over the counter medication $40
  - gym membership $240
- Rose is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Form 8889, Part 1 is used to report HSA contributions made by _____________.
   a. Rose
   b. Rose’s employer
   c. Rose’s mother
   d. All of the above

7. Rose is eligible to contribute an additional $__________ to her HSA because she is age 55 or older.
   a. $0
   b. $850
   c. $1,000
   d. $2,000

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
   a. $3,320
   b. $3,580
   c. $3,620
   d. $3,860
Advanced Scenario 4: Carmen Gomez

Interview Notes

• Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was $48,000 in W-2 wages.

• Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail’s mother, Carmen, after she separated from her spouse in April of 2021. Abigail’s only income for 2023 was $25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.

• Abigail will not file a joint return with her spouse.

• All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

9. For the purpose of determining dependency, Andrea could be the qualifying child of ______________.

   a. Only Carmen
   b. Only Abigail
   c. Either Carmen or Abigail
   d. Neither Carmen nor Abigail

10. Abigail is eligible to claim Andrea for the earned income credit.

   a. True
   b. False
Advanced Scenario 5: Helen White

Interview Notes

• Helen is 53 years old and files as single.
• Her 2023 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
• Helen would like to itemize her deductions this year.
• Helen brings documents for the following expenses:
  o $9,000 Hospital and doctor bills
  o $500 Contributions to Health Savings Account (HSA)
  o $3,600 State withholding (higher than Helen’s calculated state sales tax deduction)
  o $300 Personal property taxes based on the value of the vehicle
  o $400 Friend’s personal GoFundMe campaign
  o $275 Cash contributions to the Red Cross
  o $200 Fair market value of clothing in good condition donated to the Salvation Army (Helen purchased the clothing for $900)
  o $7,300 Mortgage interest
  o $2,300 Real estate tax
  o $150 Homeowners association fees
  o $3,000 Gambling losses

Advanced Scenario 5: Test Questions

11. Helen can claim the $150 Homeowners association fees as a deduction on her Schedule A.
   
   a. True
   
   b. False

12. What amount of gambling losses is Helen eligible to claim as a deduction on her Schedule A?
   
   a. $0
   
   b. $1,000
   
   c. $2,000
   
   d. $3,000
Advanced Scenario 6: Mike Cooper

Interview Notes

• Mike Cooper is 26 years old and single. He provides all of his own support.
• Mike works at a grocery store and earned $15,250 in wages.
• Mike was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
• Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. Mike is eligible to claim the lifetime learning credit on his 2023 tax return.
   a. True
   b. False

14. Which of the following is a requirement for Mike to claim the earned income credit with no qualifying children in 2023?
   a. Mike must have a Social Security number valid for employment.
   b. Mike must have lived in the United States more than half the year.
   c. Mike must not be the dependent of another taxpayer.
   d. All of the above.
Advanced Scenario 7: Matthew and Rebecca Monroe

Directions

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

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

Interview Notes

• Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.
• Matthew worked a total of 1,500 hours in 2023. During the school year, he spent $733 on unreimbursed classroom expenses.
• Rebecca retired in 2020 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered $1,259 of the cost of the plan.
• Matthew settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren’t sure how it will impact their tax return for tax year 2023. The Monroes determined that they were solvent as of the date of the canceled debt.
• Rebecca received $200 from Jury duty.
• Their daughter, Safari, is in her second year of college pursuing a bachelor’s degree in Biochemistry at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid $865 for books and equipment required for Safari’s courses. This information is also included on the college statement of account. The Monroes claimed the American Opportunity Credit last year for the first time.
• Safari does not have a felony drug conviction.
• They are all U.S. citizens with valid Social Security numbers.
Form 13614-C  
(October 2023)  

Department of the Treasury - Internal Revenue Service  

Intake/Interview and Quality Review Sheet  

You will need:  
• Tax Information such as Forms W-2, 1099, 1098, 1099-A.  
• Social Security cards or ITIN letters for all persons on your tax return.  
• Picture ID (such as valid driver's license) for you and your spouse.  

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

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

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

1. Your first name  
   M.I.  
   Last name  
   Best contact number  
   Are you a U.S. citizen?  
   [☐] Yes  
   [☐] No

2. Your spouse’s first name  
   M.I.  
   Last name  
   Best contact number  
   Is your spouse a U.S. citizen?  
   [☐] Yes  
   [☐] No

3. Mailing address  
   Apt #  
   City  
   State  
   ZIP code

4. Your Date of Birth  
5. Your job title  
6. Last year, were you:  
   [☐] a. Full-time student  
   [☐] b. Totally and permanently disabled  
   [☐] c. Legally blind

7. Your spouse’s Date of Birth  
8. Your spouse’s job title  
9. Last year, was your spouse:  
   [☐] a. Full-time student  
   [☐] b. Totally and permanently disabled  
   [☐] c. Legally blind

10. Can anyone claim you or your spouse as a dependent?  
   [☐] Yes  
   [☐] No  
   [☐] Unsure

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?  
   [☐] Married  
   [☐] Divorced  
   [☐] Legally Separated  
   [☐] Widowed

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

   a. If Yes, Did you get married in 2023?  
   [☐] Yes  
   [☐] No

   b. Did you live with your spouse during any part of the last six months of 2023?  
   [☐] Yes  
   [☐] No

   Date of final decree

   Date of separate maintenance decree

   Year of spouse’s death

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

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

   To be completed by a Certified Volunteer Preparer  

   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 12/31/23 (S/M)  
   Full-time Student last year (yes/no)  
   Totally and Permanently Disabled (yes/no)  
   Is this person a qualifying child/relative of any other person? (yes/no)  
   Did this person provide more than 50% of his/her own support? (yes/no)  
   Did this person have less than $4,700 of income? (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)

   (a)  
   (b)  
   (c)  
   (d)  
   (e)  
   (f)  
   (g)  
   (h)  
   (i)  

   SAFARI MONROE  
   07/04/2004  
   DAUGH  
   12  
   YES  
   YES  
   S  
   YES  
   NO

Catalog Number 52121E  
www.irs.gov  
Form 13614-C (Rev. 10-2023)
<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>
<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?</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? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
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<td>☐</td>
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<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)</td>
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<td>☐</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>☐</td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</td>
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<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>
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<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?</td>
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<td>2. Contributions or repayments to a retirement account?  IRA (A)  Roth IRA (B)  401K (B)  Other</td>
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<td>☐</td>
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<td>☐</td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
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<td>☐</td>
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<td>4. Any of the following?  (A) Medical &amp; Dental (including insurance premiums)  (A) Mortgage Interest (Form 1098)</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>
</tr>
</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>☐</td>
<td>1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
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<td>2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</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>☐</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>
</tr>
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<td>☐</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>
</tr>
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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. **Would you like to receive written communications from the IRS in a language other than English?**
   - [ ] Yes
   - [ ] No
   If yes, which language?

2. **Presidential Election Campaign Fund** (If you check a box, your tax or refund will not change)
   - [ ] You
   - [ ] Spouse
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund
   - a. Direct deposit
   - b. To purchase U.S. Savings Bonds
   - c. To split your refund between different accounts
   - [ ] Yes
   - [ ] 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
   If yes, where?

5. **Did you live in an area that was declared a Federal disaster area?**
   - [ ] Yes
   - [ ] No
   If yes, where?

6. **Did you, or your spouse if filing jointly, receive a letter from the IRS?**
   - [ ] Yes
   - [ ] No
   If yes, where?

7. **Would you like information on how to vote and/or how to register to vote?**
   - [ ] Yes
   - [ ] No

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

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

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

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

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

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

14. **Your ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

15. **Your spouse’s ethnicity?**
    - [ ] Hispanic or Latino
    - [ ] Not Hispanic or Latino
    - [ ] Prefer not to answer

---

**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 shared with 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
<table>
<thead>
<tr>
<th><strong>W-2 Wage and Tax Statement</strong></th>
<th>2023</th>
</tr>
</thead>
</table>

**Copy B**—To BeFiled With Employee’s FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

---

<table>
<thead>
<tr>
<th><strong>Form 1099-R</strong></th>
<th><strong>Distribution</strong> From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</th>
</tr>
</thead>
</table>
| **PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.** | **RIVERSIDE ENTERPRISES**
225 ONEIDA AVENUE
YOUR CITY, YOUR STATE, ZIP |

**RECIPIENT’S name**

**REBECCA MONROE**
135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

Street address (including apt. no.)

**135 DISCOVER AVENUE**

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

**YOUR CITY, YOUR STATE, ZIP**

**Account number (see instructions)**

13 Date of payment

**17 Local tax withheld**

**18 Name of locality**

**19 Local distribution**

---

<table>
<thead>
<tr>
<th><strong>COPIED (if checked)</strong></th>
<th><strong>Gross distribution</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,000.00</td>
<td></td>
</tr>
</tbody>
</table>

| **1099-R** | **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**

**2023**

<table>
<thead>
<tr>
<th>Box 1. Name</th>
<th>Box 2. Beneficiary’s Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>REBECCA MONROE</td>
<td>417-00-XXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Box 3. Benefits Paid in 2022</th>
<th>Box 4. Benefits Repaid to SSA in 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,899</td>
<td></td>
</tr>
</tbody>
</table>

**DESCRIPTION OF AMOUNT IN BOX 3**

- Paid by check or direct deposit: $18,630
- Medicare Part B premiums deducted from your benefits: $1,979
- Total additions:
  - Benefits for 2023: $22,899

<table>
<thead>
<tr>
<th>Box 5. Net Benefits for 2022 (Box 3 minus Box 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,899</td>
</tr>
</tbody>
</table>

**DESCRIPTION OF AMOUNT IN BOX 4**

<table>
<thead>
<tr>
<th>Box 6. Voluntary Federal Income Tax Withholding</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,290</td>
</tr>
</tbody>
</table>

**Box 7. Address**

135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

**Box 8. Claim Number**

Form SSA-1099-SM (8/2020)
DO NOT RETURN THIS FORM TO SSA OR IRS

---

**Cancellation of Debt**

<table>
<thead>
<tr>
<th>Date of identifiable event</th>
<th>OMB No. 1545-1424</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/25/2023</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of debt discharged</th>
<th>Debt description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$850.00</td>
<td>DEBTOR’S TIN</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Interest, if included in box 2</th>
<th>Debt description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$850.00</td>
<td>MATTHEW MONROE</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If checked, the debtor was personally liable for repayment of the debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Identifiable event code</th>
<th>Fair market value of property</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/25/2023</td>
<td>$850.00</td>
</tr>
</tbody>
</table>

Form 1099-C (keep for your records)
<table>
<thead>
<tr>
<th>FILER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</th>
<th>1 Payments received for qualified tuition and related expenses</th>
<th>OMB No. 1545-1574</th>
</tr>
</thead>
<tbody>
<tr>
<td>SUCCESS COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP</td>
<td>$5,522.00</td>
<td>2023</td>
</tr>
</tbody>
</table>

**Form 1098-T**

<table>
<thead>
<tr>
<th>2</th>
<th>Tuition Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

**Copy B**

For Student

This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

<table>
<thead>
<tr>
<th>4 Adjustments made for a prior year</th>
<th>5 Scholarships or grants</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$3,102.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6 Adjustments to scholarships or grants for a prior year</th>
<th>7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022</th>
<th>8 Checked if at least half-time student</th>
<th>9 Checked if a graduate student</th>
<th>10 Ins. contract reimb./refund</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SUCCESS COMMUNITY COLLEGE**

10 COLLEGE AVENUE

YOUR CITY, YOUR STATE, ZIP

**SAFARI MONROE**

135 DISCOVER AVENUE

YOUR CITY, YOUR STATE, ZIP

**Form 1098-T** (keep for your records) [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T) Department of the Treasury - Internal Revenue Service
Success Community College

Statement of Account

December 31, 2023

SAFARI MONROE
STUDENT ID: 608-00-XXXX

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Amount Billed</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/30/2023</td>
<td>Tuition – Fall Semester 2023</td>
<td>+$5,522.00</td>
<td></td>
</tr>
<tr>
<td>08/30/2023</td>
<td>Scholarship</td>
<td></td>
<td>-$3,102.00</td>
</tr>
<tr>
<td>09/03/2023</td>
<td>Parking pass</td>
<td>+$150.00</td>
<td></td>
</tr>
<tr>
<td>09/04/2023</td>
<td>Campus Bookstore charge to student account for course-related books</td>
<td>+$865.00</td>
<td></td>
</tr>
<tr>
<td>09/05/2023</td>
<td>Payment – check #4321</td>
<td></td>
<td>-$3,435.00</td>
</tr>
</tbody>
</table>

12/31/2023 Account Balance ................................................................. $0.00

Matthew and Rebecca Monroe
135 Discover Avenue
YOU CITY, YOUR STATE, ZIP

PAY TO THE ORDER OF $ 1234

DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

For :111000025 : 123456789 1234

VOID
Advanced Scenario 7: Test Questions

15. What is the taxable portion of Rebecca's pension from Riverside Enterprises using the simplified method?

   a. $0
   b. $18,741
   c. $19,419
   d. $20,000

16. All of Rebecca’s social security benefits are taxable according to the social security benefits worksheet.

   a. True
   b. False

17. What is the total amount of other income reported on the Monroe’s Form 1040, Schedule 1?

   a. $200
   b. $850
   c. $1,050
   d. $4,152

18. Matthew is eligible to deduct qualified educator expenses in the amount of $__________

   (Note: whole number only, do not use special characters.)

19. What is the Monroe's standard deduction on their 2023 tax return?

   a. $20,800
   b. $27,700
   c. $29,200
   d. $30,700

20. Which of the following expenses qualify for the American opportunity credit?

   a. Required course related books and equipment
   b. Tuition
   c. Parking pass
   d. Both a and b

21. The Monroes are eligible to claim the credit for other dependents on their tax return.

   a. True
   b. False

22. What is the Monroe’s total federal income tax withholding?

   a. $5,200
   b. $5,490
   c. $6,200
   d. $7,490
Advanced Scenario 8: Julia Oakley

Directions

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

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

Interview Notes

• Julia is a data entry clerk, age 26, and single.
• Julia has investment income and a consolidated broker’s statement.
• Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $535.
• Julia uses the cash method of accounting. She uses business code 492000.
• Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
  o $150 for insulated box rental
  o $50 for vehicle safety inspection (required by Quick Market)
  o $600 for Quick Market fees
• Julia also kept receipts for the following out-of-pocket expenses:
  o $80 for business parking
  o $300 for speeding ticket
  o $160 for Julia's lunches
• Julia’s record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
  o She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 9,500 miles were personal and commuting miles. Julia will take the standard business mileage rate.
• Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
• Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
• Julia took an early distribution of $3,000 from her IRA in April. She used $2,400 of the IRA distribution to pay her educational expenses for the current year.
• If Julia has a refund, she would like it deposited into her checking account.
**Intake/Interview and Quality Review Sheet**

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

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

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

---

### Part I – Your Personal Information

(If you are filing a joint return, enter your names in the same order as last year’s return)

1. **Your first name**
   
   JULIA

2. **M.I.**

3. **Last name**
   
   OAKLEY

4. **Best contact number**
   
   YOUR PHONE NUMBER

5. **Are you a U.S. citizen?**
   
   Yes [ ] No [ ]

6. **Your spouse’s first name**
   
   JULIA

7. **M.I.**

8. **Last name**
   
   OAKLEY

9. **Best contact number**
   
   YOUR PHONE NUMBER

10. **Is your spouse a U.S. citizen?**
    
    Yes [ ] No [ ]

---

### Part II – Marital Status and Household Information

1. **As of December 31, 2023, what was your marital status?**
   
   - Never Married [ ]
   - Married [ ]
   - Divorced [ ]
   - Legally Separated [ ]
   - Widowed [ ]

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

   - If Yes, Did you get married in 2023? [ ] Yes [ ] No [ ]
   - Did you live with your spouse during any part of the last six months of 2023? [ ] Yes [ ] No [ ]

   Date of final decree

   Date of separate maintenance decree

   Year of spouse’s death

---

**To be completed by a Certified Volunteer Preparer**

- Name (first, last) Do not enter your name or spouse’s name below
- Relationship to you (for example: son, daughter, parent, none, etc)
- Number of months lived in your home last year
- US Citizen (yes/no)
- Resident of US, Canada, or Mexico last year (yes/no)
- Single or Married as of 12/31/23 (SIM)
- Full-time Student last year (yes/no)
- Totally and Permanently Disabled (yes/no)
- Is this person a qualifying child/relative of any other person? (yes/no)
- Did this person provide more than 50% of his/her own support? (yes,no,n/a)
- Did this person have less than $4,700 of income? (yes,no,n/a)
- Did the taxpayer(s) provide more than 50% of support for this person? (yes,no,n/a)
- Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)

---

Catalog Number 52121E **www.irs.gov**

Form 13614-C (Rev. 10-2023)
**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>2. (A) Tip Income?</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets 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 1099-G)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>14. (M) Income (or loss) from rental property?</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</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 or repayments to a retirement account? IRA (A)  Roth IRA (B)  401(K) (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. Any of the following? (A) Medical &amp; Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>(A) Taxes (State, Real Estate, Personal Property, Sales) (B) 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. (A) 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, student loan 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. Would you like to receive written communications from the IRS in a language other than English?  □ Yes □ No
   If yes, which language? __________________________

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

3. If you are due a refund, would you like:
   a. Direct deposit □ 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. Did you live in an area that was declared a Federal disaster area?  □ Yes □ No
   If yes, where? __________________________________________

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

7. Would you like information on how to vote and/or how to register to vote?  □ Yes □ No

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

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

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

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

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

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

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

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

15. Your spouse’s ethnicity?  □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ No spouse

Additional comments
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Form 1099-R

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.

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

FREEDOM BANK, CUSTODIAN
FOR TRADITIONAL IRA OF JULIA OAKLEY
300 MARIN STREET
YOUR CITY, YOUR STATE, ZIP

RECIPIENT’S name
JULIA OAKLEY
159 ARCHER AVENUE
YOUR CITY, YOUR STATE, ZIP

Gross distribution
$3,000.00

Taxable amount
$3,000.00

Capital gain (included in box 2a)
$

Federal income tax withheld
$300.00

Employee contributions/Designated Roth contributions or insurance premiums
$

Net unrealized appreciation in employer’s securities
$

Distribution code(s)
IRA/SEP/SIMPLE

Your percentage of total distribution

Total employee contributions

State tax withheld

State/Payer’s state no.

Local tax withheld

State distribution

Local distribution

Form 1099-R www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service
### Form 1099-NEC

**Nonemployee Compensation**

<table>
<thead>
<tr>
<th>PAYER'S TIN</th>
<th>RECIPIENT'S TIN</th>
<th>1 Nonemployee compensation</th>
<th>2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale</th>
<th>3</th>
<th>4 Federal income tax withheld</th>
<th>5 State tax withheld</th>
<th>6 State/Payer’s state no.</th>
<th>7 State income</th>
</tr>
</thead>
<tbody>
<tr>
<td>63-400XXX</td>
<td>605-00-XXX</td>
<td>$1,000</td>
<td></td>
<td>750.00</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**Copy B**

For Recipient

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

### Form 1099-K

**Payment Card and Third Party Network Transactions**

| FILER'S TIN | PAYEE'S TIN | 1a Gross amount of payment card/third party network transactions | 1b Card Not Present transactions | 2 Merchant category code | 3 Number of payment transactions | 4 Federal income tax withheld | 5a January | 5b February | 5c March | 5d April | 5e May | 5f June | 5g July | 5h August | 5i September | 5j October | 5k November | 5l December | 6 State | 7 State identification no. | 8 State income tax withheld |
|-------------|-------------|-----------------------------------------------------------------|---------------------------------|--------------------------|-------------------------------|-------------------------------|------------|------------|--------|--------|-------|--------|--------|------------|-------------|------------|-----------|-------------|------------------|------------------|
| 63-400XXX   | 605-00-XXX  | $7,625.00                                                        |                                 |                          | 325                           | $                              | $600.00    | $750.00    | $800.00 | $775.00 | $600.00 | $350.00 | $400.00 | $450.00    | $650.00      | $700.00    | $800.00    | $750.00    |                   |                   |

**Copy B**

For Payee

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

---

**Note:** She also received $535 in cash payments per the interview notes.
Form 1099-DIV*  2023 Dividends and Distributions  

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Total Ordinary Dividends</td>
<td>300.00</td>
</tr>
<tr>
<td>1b</td>
<td>Qualified Dividends</td>
<td>225.00</td>
</tr>
<tr>
<td>2a</td>
<td>Total Capital Gain Distributions (Includes 2b- 2d)</td>
<td>350.00</td>
</tr>
<tr>
<td>2b</td>
<td>Capital Gains that represent Unrecaptured 1250 Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>2c</td>
<td>Capital Gains that represent Section 1202 Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>2d</td>
<td>Capital Gains that represent Collectibles (28%) Gain</td>
<td>0.00</td>
</tr>
<tr>
<td>2e</td>
<td>Section 897 Ordinary Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>2f</td>
<td>Section 897 Capital Gains</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Nondividend Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Section 199A Dividends</td>
<td>32.00</td>
</tr>
<tr>
<td>6</td>
<td>Investment Expenses</td>
<td>0.00</td>
</tr>
<tr>
<td>7</td>
<td>Foreign Tax Paid</td>
<td>0.00</td>
</tr>
<tr>
<td>8</td>
<td>Foreign Country or U.S. Possession</td>
<td>0.00</td>
</tr>
<tr>
<td>9</td>
<td>Cash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>10</td>
<td>Noncash Liquidation Distributions</td>
<td>0.00</td>
</tr>
<tr>
<td>11</td>
<td>Exempt-Interest Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>12</td>
<td>Specified Private Activity Bond Interest Dividends</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>State</td>
<td>0.00</td>
</tr>
<tr>
<td>14</td>
<td>State Identification No.</td>
<td>0.00</td>
</tr>
<tr>
<td>15</td>
<td>State Tax Withheld</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Form 1099-MISC*  2023 Miscellaneous Income  

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

Form 1099-INT*  2023 Interest Income  

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interest Income</td>
<td>15.00</td>
</tr>
<tr>
<td>2</td>
<td>Early Withdrawal Penalty</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Interest on U.S. Savings Bonds and Treas. Obligations</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>Federal Income Tax Withheld</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Investment Expenses</td>
<td>0.00</td>
</tr>
<tr>
<td>6</td>
<td>Foreign Tax Paid</td>
<td>0.00</td>
</tr>
<tr>
<td>7</td>
<td>Foreign Country or U.S. Possession</td>
<td>0.00</td>
</tr>
<tr>
<td>8</td>
<td>Tax-Exempt Interest</td>
<td>0.00</td>
</tr>
<tr>
<td>9</td>
<td>Specified Private Activity Bond Interest</td>
<td>0.00</td>
</tr>
<tr>
<td>14</td>
<td>Tax-Exempt Bond CUSIP No.</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Summary of 2023 Proceeds From Broker and Barter Exchange Transactions  

- Sales Price of Stocks, Bonds, etc: $6,100.00
- 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.
### FORM 1099-B* 2023 Proceeds from Broker and Barter Exchange Transactions

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

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

(This Label is a Substitute for Boxes 1c & 6)

<table>
<thead>
<tr>
<th>Action</th>
<th>1b Date Acquired</th>
<th>1c Date sold</th>
<th>1a Quantity</th>
<th>1d Proceeds</th>
<th>1e Cost or Other Basis</th>
<th>Gain / Loss (-)</th>
<th>1g Wash Sale Loss Disallowed</th>
<th>4 Federal Income</th>
<th>14 State Income</th>
<th>15 State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa Co. Common Stock</td>
<td>Sale</td>
<td>01/20/2023</td>
<td>10/31/2023</td>
<td>200.000</td>
<td>2,000.00</td>
<td>2,750.00</td>
<td>(750.00)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,000.00</td>
<td>2,750.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FORM 1099-B* 2023 Proceeds from Broker and Barter Exchange Transactions

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

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

(This Label is a Substitute for Boxes 1c & 6)

<table>
<thead>
<tr>
<th>Action</th>
<th>1b Date Acquired</th>
<th>1c Date sold</th>
<th>1a Quantity</th>
<th>1d Proceeds</th>
<th>1e Cost or Other Basis</th>
<th>Gain / Loss (-)</th>
<th>1g Wash Sale Loss Disallowed</th>
<th>4 Federal Income</th>
<th>14 State Income</th>
<th>15 State Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa Co. Common Stock</td>
<td>Sale</td>
<td>10/12/2008</td>
<td>10/31/2023</td>
<td>200.000</td>
<td>4,100.00</td>
<td>2,000.00</td>
<td>2,100.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,100.00</td>
<td>2,000.00</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.

Page 2 of 2
### Form 1098-E: Student Loan Interest Statement

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recipient's TIN</td>
<td>38-800XXXX</td>
</tr>
<tr>
<td>Borrower's TIN</td>
<td>605-00-XXXX</td>
</tr>
<tr>
<td>Student loan interest received by lender</td>
<td>$3,250.00</td>
</tr>
<tr>
<td>Borrower's name</td>
<td>JULIA OAKLEY</td>
</tr>
<tr>
<td>Street address</td>
<td>159 ARCHER AVENUE</td>
</tr>
<tr>
<td>City or town, state or province, country, and ZIP or foreign postal code</td>
<td>YOUR CITY, YOUR STATE, ZIP</td>
</tr>
<tr>
<td>Account number</td>
<td>1</td>
</tr>
</tbody>
</table>

### Form 1098-T: Tuition Statement

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filer's name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</td>
<td>MAVERICK COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP</td>
</tr>
<tr>
<td>Filer's employer identification no.</td>
<td>37-700XXXX</td>
</tr>
<tr>
<td>Student's TIN</td>
<td>605-00-XXXX</td>
</tr>
<tr>
<td>Student's name</td>
<td>JULIA OAKLEY</td>
</tr>
<tr>
<td>Street address</td>
<td>159 ARCHER AVENUE</td>
</tr>
<tr>
<td>City or town, state or province, country, and ZIP or foreign postal code</td>
<td>YOUR CITY, YOUR STATE, ZIP</td>
</tr>
<tr>
<td>Service Provider/Account No. (see instr.)</td>
<td></td>
</tr>
</tbody>
</table>
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.

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

23. What is the net long term capital gain reported on Julia's Schedule D?
   a. $350
   b. $2,100
   c. $2,450
   d. $6,100

24. Which of the following can be claimed as a business expense on Julia's Schedule C?
   a. Business Parking
   b. Speeding Ticket
   c. Lunches
   d. All of the above

25. Julia can take a student loan interest deduction of $3,250.
   a. True
   b. False

26. What is the total standard mileage deduction for her business on Schedule C?
   a. $983
   b. $1,638
   c. $2,500
   d. $2,518

27. The amount of Julia's lifetime learning credit is $480.
   a. True
   b. False

28. What is Julia's additional 10% tax on the early withdrawal from her IRA?
   a. $0
   b. $60
   c. $240
   d. $300

29. How can Julia prevent having a balance due next year?
   a. She can increase the withholding on her Form W-4.
   b. She can make estimated tax payments.
   c. She can use the IRS withholding calculator to estimate her withholding for next year.
   d. All of the above
Advanced Scenario 9: David MacLee

Directions

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

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

Interview Notes

- David is age 40 and was widowed in July, 2022. He has a daughter, Linda, age 8, who lived with him the entire year.
- David provided the entire cost of maintaining the household and over half of the support for Linda. In order to work, he pays childcare expenses to Uptown Daycare.
- David purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- David and Linda are U.S. citizens and lived in the United States all year in 2023.
Form 13614-C
(October 2023)

Intake/Interview and 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.

• 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.voluntax@irs.gov

Part I – Your Personal Information

(If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name
   DAVID
   M.I.
   Last name
   MACLEE
   Best contact number
   YOUR PHONE NUMBER
   Are you a U.S. citizen?
   □ Yes □ No

2. Your spouse’s first name
   M.I.
   Last name
   Best contact number
   Are you a U.S. citizen?
   □ Yes □ No

3. Mailing address
   100 BROOKS DRIVE
   Apt #
   City
   YOUR CITY
   State
   ZIP code

4. Your Date of Birth
   4/12/1983
   5. Your job title
   JANITOR

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
   7/24/2015
   8. Your spouse’s job title
   DAUGHL

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

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

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?
   □ Never Married
   □ Married
   □ Divorced
   □ Legally Separated
   □ Widowed
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   a. Did you get married in 2023?
      □ Yes □ No
   b. Did you live with your spouse during any part of the last six months of 2023?
      □ Yes □ No

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

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

   To be completed by a Certified Volunteer Preparer

   √  Ꝍ

   Name (first, last) Do not enter your name or spouse’s name below
   Date of Birth (mm/dd/yy)
   Relationship to you (for example: son, daughter, parent, none, etc)
   Number of months lived in your home last year
   US Citizen (yes/no)
   Resident of US, Canada, or Mexico last year (yes/no)
   Single or Married as of 12/31/23 (SM)
   Full-time Student last year (yes/no)
   Totally and Permanently Disabled (yes/no)
   Is this person a qualifying child/relative of any other person?
   Did this person provide more than half the cost of maintaining a home for this person?
   Did this person have less than $4,700 of income?
   Did the taxpayer(s) provide less than 50% of support for this person?
   (yes/no)
   (yes/no)
   (yes/no)
   (yes/no)
   (yes/no)
   (yes/no)

   LINDA MACLEE
   7/24/2015
   DAUGHL
   12
   YES
   YES
   S
   NO
   NO

Catalog Number 52121E www.irs.gov

Form 13614-C (Rev. 10-2023)
Check appropriate box for each question in each section

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part III – Income – Last Year, Did You (or Your Spouse) Receive</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?</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? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets 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 1099-G)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td></td>
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<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, digital assets, Sch K-1, royalties, foreign income, etc.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<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 or repayments to a retirement account?</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. Any of the following?</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>

<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. (A) 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, student loan 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. Would you like to receive written communications from the IRS in a language other than English? □ Yes □ No If yes, which language: 

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

3. If you are due a refund, would you like:
   a. Direct deposit □ 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. Did you live in an area that was declared a Federal disaster area? □ Yes □ No If yes, where: 

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

7. Would you like information on how to vote and/or how to register to vote? □ Yes □ No

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

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

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

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

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

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

13. Your spouse’s race?
   □ American Indian or Alaska Native □ Asian □ Black or African American □ Native Hawaiian or other Pacific Islander □ White □ Prefer not to answer
   □ No spouse

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

15. Your spouse’s ethnicity?
   □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

**2023**

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

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

This information is being furnished to the Internal Revenue Service.

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
</table>
| **PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.** | ADELPHI BANK AND TRUST 2 
8020 YONKERS BLVD 
YOUR CITY, YOUR STATE, ZIP |
| **PAYER’S TIN** | 22-700XXXX                 |
| **RECIPIENT’S TIN** | 328-00-XXXX               |
| **RECIPIENT’S name** | DAVID MACLEE               |
| **Street address (including apt. no.)** | 100 BROOKS DRIVE |
| **City or town, state or province, country, and ZIP or foreign postal code** | YOUR CITY, YOUR STATE, ZIP |
| **FATCA filing requirement** | ☐                          |
| **Account number (see instructions)** |                              |

### Interest Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Interest income</td>
<td>$130.00</td>
</tr>
<tr>
<td>2 Early withdrawal penalty</td>
<td></td>
</tr>
<tr>
<td>3 Interest on U.S. Savings Bonds and Treasury obligations</td>
<td>$26.00</td>
</tr>
<tr>
<td>4 Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>5 Investment expenses</td>
<td>$</td>
</tr>
<tr>
<td>6 Foreign tax paid</td>
<td>$</td>
</tr>
<tr>
<td>7 Foreign country or U.S. possession</td>
<td>$</td>
</tr>
<tr>
<td>8 Tax-exempt interest</td>
<td>$</td>
</tr>
<tr>
<td>9 Specified private activity bond interest</td>
<td>$</td>
</tr>
<tr>
<td>10 Market discount</td>
<td>$</td>
</tr>
<tr>
<td>11 Bond premium</td>
<td>$</td>
</tr>
<tr>
<td>12 Bond premium on Treasury obligations</td>
<td>$</td>
</tr>
<tr>
<td>13 Bond premium on tax-exempt bond</td>
<td>$</td>
</tr>
<tr>
<td>14 Tax-exempt and tax credit bond CUSIP no.</td>
<td>$</td>
</tr>
<tr>
<td>15 State</td>
<td></td>
</tr>
<tr>
<td>16 State identification no.</td>
<td></td>
</tr>
<tr>
<td>17 State tax withheld</td>
<td>$</td>
</tr>
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</table>
### Part I  Recipient Information

<table>
<thead>
<tr>
<th></th>
<th>Marketplace identifier</th>
<th>Marketplace-assigned policy number</th>
<th>Policy issuer’s name</th>
<th>Recipient’s name</th>
<th>Recipient’s SSN</th>
<th>Recipient’s date of birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12-3456789</td>
<td>987654</td>
<td></td>
<td>DAVID MACLEE</td>
<td>328-00-XXXX</td>
<td>4/12/1983</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
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</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>DAVID MACLEE</td>
<td>328-00-XXXX</td>
<td>04/12/1983</td>
<td>01/01/2023</td>
<td>12/31/2023</td>
</tr>
<tr>
<td>17</td>
<td>LINDA MACLEE</td>
<td>125-00-XXXX</td>
<td>07/24/2015</td>
<td>01/01/2023</td>
<td>12/31/2023</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>21 January</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>22 February</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>23 March</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>24 April</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>25 May</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>26 June</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>27 July</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>28 August</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>29 September</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>30 October</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>31 November</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>32 December</td>
<td>$446</td>
<td>$602</td>
<td>$388</td>
</tr>
<tr>
<td>33 Annual Totals</td>
<td>$5,352</td>
<td>$7,224</td>
<td>$4,656</td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
December 31, 2023

Received from David MacLee

$2,400 for daycare services for Linda

Total amount received for after school care in 2023 - $2,400

Ellen River

EIN: 35-900XXXX
Advanced Scenario 9: Test Questions

Directions

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

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

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

31. David MacLee's adjusted gross income on his Form 1040 is _______.
   
   a. $8,404  
   b. $36,000  
   c. $36,104  
   d. $36,130

32. David can not claim which of the following credits on his tax return.
   
   a. Child Tax Credit  
   b. Credit for Other Dependents  
   c. Premium Tax Credit  
   d. Child and Dependent Care Credit

33. David's retirement savings contributions credit on Form 8880 is $________. (Note: whole number only, do not use special characters.)

34. The total amount of David's net premium tax credit on Form 1040 Schedule 3, line 9 is $696.
   
   a. True  
   b. False

35. David's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.
   
   a. True  
   b. False
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: Lydia Roadway

Interview Notes

• Lydia’s husband, Morgan, moved out of their home in February of 2021. Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.
• Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
• Lydia is 31 years old.
• Lydia earned $42,300 in wages and received $50 of interest. Lydia had lottery winnings of $2,000 reported on Form W2-G.
• Lydia paid all the costs of keeping up her home. She provided over half of the support for Mary.
• They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Retest Questions

1. Lydia qualifies for Head of Household filing status.
   a. True
   b. False

2. Who qualifies to claim the earned income credit for Mary?
   a. Lydia
   b. Morgan
   c. Both Lydia and Morgan
   d. Neither Lydia nor Morgan

3. Lydia does not need to report her gambling winnings on her federal tax return.
   a. True
   b. False
Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes

• Scott and Barbara are married and want to file a joint return.
• Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
• Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.
• Scott earned $22,000 in wages.
• Barbara earned $20,000 in wages.
• In order to work, the Gymses paid $2,000 to their son Luis to care for Maria after school.
• Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Retest Questions

4. The maximum amount Scott and Barbara are eligible to claim for the Child Tax Credit is $2,000.
   a. True
   b. False

5. Payments made to Luis can be claimed on Form 2441 as child and dependent care expenses.
   a. True
   b. False
Interview Notes

• Rose Jones, age 57, is single.
• Rose earned wages of $52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
• During the year, Rose contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Rose's HSA.
• Rose's Form W-2 shows $850 in Box 12 with code W. She has Form 5498-SA showing $3,850 in Box 2.
• Rose took a distribution from her HSA to pay her unreimbursed expenses:
  o 8 visits to a physical therapist after her knee surgery $400
  o unreimbursed doctor bills for $1,100
  o prescription medicine $280
  o replacement of a crown $1,500
  o deep cleaning for teeth: $300
  o over the counter medication $40
  o gym membership $240
• Rose is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Retest Questions

6. Rose cannot include her mother's contribution on Form 8889, Part 1.
   a. True
   b. False

7. Rose is eligible to contribute an additional $2,000 to her HSA because she is age 55 or older.
   a. True
   b. False

8. The over the counter medicine is a qualified medical expense for HSA purposes.
   a. True
   b. False
Advanced Scenario 4: Carmen Gomez

Interview Notes

• Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was $48,000 in W-2 wages.

• Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail ’s mother, Carmen, after she separated from her spouse in April of 2021. Abigail ’s only income for 2023 was $25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.

• Abigail will not file a joint return with her spouse.

• All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Retest Questions

9. Either Carmen or Abigail can claim Andrea as a dependent.
   a. True
   b. False

10. Which of the following statements is true?
    a. Abigail is not eligible to claim Andrea for the EIC because her filing status is married filing separate.
    b. Abigail is not eligible to claim the EIC for Andrea because she is under age 25.
    c. Abigail is not eligible to claim Andrea for the EIC because her income is too high.
    d. None of the above statements is true.
Advanced Scenario 5: Helen White

Interview Notes

• Helen is 48 years old and files as single.
• Her 2023 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
• Helen would like to itemize her deductions this year.
• Helen brings documents for the following expenses:
  o $9,000 Hospital and doctor bills
  o $500 Contributions to Health Savings Account (HSA)
  o $3,600 State withholding (higher than Helen’s calculated state sales tax deduction)
  o $300 Personal property taxes based on the value of the vehicle
  o $400 Friend’s personal GoFundMe campaign
  o $275 Cash contributions to the Red Cross
  o $200 Fair market value of clothing in good condition donated to the Salvation Army (Helen purchased clothing for $900)
  o $7,300 Mortgage interest
  o $2,300 Real estate tax
  o $150 Homeowners association fees
  o $3,000 Gambling losses

Advanced Scenario 5: Retest Questions

11. If Helen chooses to itemize, which of the following is she not eligible to claim as a deduction on Schedule A?
   a. $7,300 mortgage interest
   b. $150 Homeowner's Association fees
   c. $2,300 real estate tax
   d. $275 contribution to the Red Cross

12. Helen is eligible to claim $2,000 in gambling losses as a deduction on her Schedule A.
   a. True
   b. False
Advanced Scenario 6: Mike Cooper

Interview Notes

• Mike Cooper is 26 years old and single. He provides all of his own support.
• Mike works at a grocery store and earned $15,250 in wages.
• Mike was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
• Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Retest Questions

13. Mike’s modified adjusted gross income (MAGI) must be less than $90,000 to claim the Lifetime Learning Credit in 2023.
   a. True
   b. False

14. Mike is eligible to claim the earned income credit on his 2023 tax return.
   a. True
   b. False
Advanced Scenario 7: Matthew and Rebecca Monroe

Interview Notes

Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.

- Matthew worked a total of 1,500 hours in 2023. During the school year, he spent $733 on unreimbursed classroom expenses.
- Rebecca retired in 2020 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered $1,259 of the cost of the plan.
- Matthew settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren’t sure how it will impact their tax return for tax year 2023. The Monroes determined that they were solvent as of the date of the canceled debt.
- Rebecca received $200 from Jury duty.
- Their daughter, Safari, is in her second year of college pursuing a bachelor’s degree in Biochemistry at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid $865 for books and equipment required for Safari’s courses. This information is also included on the college statement of account. The Monroes claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.

Advanced Scenario 7: Retest Questions

15. The taxable portion of Rebecca’s pension from Riverside Enterprises using the simplified method is $19,419.
   a. True
   b. False

16. The taxable amount of Rebecca’s social security income is:
   a. $0
   b. $18,630
   c. $19,464
   d. $22,899

17. The total amount of other income reported on the Monroe’s Form 1040, Schedule 1 is $1,050.
   a. True
   b. False

18. What is the amount Matthew is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?
   a. $0
   b. $250
   c. $300
   d. $733
19. The Monroe's standard deduction on their Form 1040 for tax year 2023 is $27,700.
   a. True
   b. False

20. Which is not a qualifying expense for the American opportunity credit?
   a. Parking pass
   b. Required course related books
   c. Tuition
   d. Required course related equipment

21. Which of the following credits are the Monroes able to claim on their federal tax return?
   a. Earned Income Credit
   b. American Opportunity Credit
   c. Child Tax Credit
   d. Premium Tax Credit

22. The federal income tax withholding reported on the Monroe's Form 1040 is $5,200.
   a. True
   b. False
Advanced Scenario 8: Julia Oakley

Interview Notes

• Julia is a data entry clerk, age 26, and single.
• Julia has investment income and a consolidated broker’s statement.
• Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $535.
• Julia uses the cash method of accounting. She uses business code 492000.
• Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
  o $150 for insulated box rental
  o $50 for vehicle safety inspection (required by Quick Market)
  o $600 for Quick Market fees
• Julia also kept receipts for the following out-of-pocket expenses:
  o $80 for business parking
  o $300 for speeding ticket
  o $160 for Julia's lunches
• Julia's record keeping application shows she has driven a total of 2,500 miles during and between deliveries. She also drove 1,500 miles between her home and the first and last delivery of each day.
  o She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 8,000 miles were personal miles. Julia will take the standard business mileage rate.
• Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
• Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
• Julia took an early distribution of $3,000 from her IRA in April. She used $2,400 of the IRA distribution to pay her educational expenses.
• If Julia has a refund, she would like it deposited into her checking account.

Advanced Scenario 8: Retest Questions

23. Julia's net long term capital gain reported on Schedule D is $1,700.
   a. True
   b. False

24. Julia can claim the speeding ticket as a business expense on her Schedule C.
   a. True
   b. False

25. What is the amount Julia can take as a student loan interest deduction on her Form 1040, Schedule 1?
   a. $0
   b. $750
   c. $2,500
   d. $3,250
26. The total standard mileage deduction for Julia's business on Schedule C is $983.
   a. True
   b. False

27. Julia meets the qualifications to claim the American Opportunity Credit.
   a. True
   b. False

28. Julia will have to pay $60 additional tax because she received the early distribution from her IRA.
   a. True
   b. False

29. Julia can make estimated tax payments to avoid owing tax next year.
   a. True
   b. False
Advanced Scenario 9: David MacLee

Interview Notes

• David is age 40 and was widowed in 2022. He has a daughter, Linda, age 8.
• David provided the entire cost of maintaining the household and over half of the support for Linda. In order to work, he pays childcare expenses to Uptown Daycare.
• David purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
• David and Linda are U.S. citizens and lived in the United States all year in 2023.

Advanced Scenario 9: Retest Questions

30. David is eligible to claim the Qualifying Surviving Spouse filing status.
   a. True
   b. False

31. David's adjusted gross income is $36,130.
   a. True
   b. False

32. David is eligible to claim the child tax credit.
   a. True
   b. False

33. David qualifies to claim a retirement savings contribution credit.
   a. True
   b. False

34. David's net premium tax credit on his Schedule 3, line 9 is $_______. (Note: whole number only, do not use special characters.)

35. David's child and dependent care credit is refundable in 2023.
   a. True
   b. False
Military Course Scenarios and Test Questions

Directions

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

Military Scenario 1: Amanda Franks

Interview Notes

• Amanda Franks is single.
• Amanda is an engineer in the Marine Corp Reserve. She attended training drills one weekend a month for 12 months in 2023.
• Amanda only owns one vehicle. She placed her vehicle in service on March 15, 2021.
• Amanda's total mileage in 2023 was 11,200 miles.
• Amanda's duty station is 119 miles away from her residence. She drove 2,856 miles to and from her duty station based on her travel log.
• Amanda paid $688 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
• Meals were within federal per diem rates for the area.
• Amanda paid $135 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
• Amanda did not receive reimbursement for any of her out-of-pocket expenses.
• Amanda paid $72 in tolls, but parking on base was free.

Military Scenario 1: Test Questions

1. Amanda is not able to take an adjustment to income for:
   a. Mileage to and from her duty station
   b. Meals
   c. Tolls
   d. Uniforms

2. The amount of the deductible mileage expense is $1,871.
   a. True
   b. False.
Military Scenario 2: Cory and Chelsea Springs

Interview Notes

• Cory and Chelsea lived in Norfolk, VA where Cory was stationed in the Navy for four years. He received new orders to move to New Orleans, LA naval base. This is a permanent change of station (PCS).

• They decided to make a Personally Procured Move (PPM).

• Chelsea traveled to New Orleans in May to find a house to rent. She wanted a home close to the French quarter. She spent $1,212 on round-trip airfare, hotel, food, and rental car.

• Cory and Chelsea spent $295 on boxes, tape, bubble wrap, and mattress bags. They paid $695 for the rental truck.

• On June 2, 2023, Cory and Chelsea packed up their belongings and began driving from Norfolk to New Orleans. Along the way, they stopped in Jackson, MS to visit their parents.

• The Springs drove their rental truck a total of 1,154 miles. The shortest, most direct route calculated by the Navy was 1,013 miles.

• They stayed a total of 7 nights instead of the authorized 3 nights. The allowable lodging per diem was $77 per night.

• Cory and Chelsea spent $268 for food and $100 on college sweatshirts. They spent a total of $120 on basketball tickets while in Jackson.

• They paid $35 in highway tolls and $40 for parking as part of the expected move.

• Their move was estimated to cost $1,960 and the Navy provided $1,764 in advance.

• Cory and Chelsea are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Test Questions

3. The Springs net financial profit from the move will be reported on:
   a. Form 1099-MISC, Miscellaneous Information
   b. Form W-2, Wage and Tax Statement
   c. Form 1040 Schedule A, Itemized Deductions
   d. It doesn’t need to be reported.

4. The Springs can deduct the cost of 4 extra nights lodging and house hunting trip as qualified moving expenses.
   a. True
   b. False

5. How much can Cory and Chelsea claim for the mileage $ _______. (Round to nearest dollar)
   a. $223
   b. $254
   c. $664
   d. $756

6. How much can Cory and Chelsea claim as their total qualified lodging expenses?
   a. $0
   b. $77
   c. $231
   d. $539
Military Scenario 3: Sasha Pippen

Interview Notes

• Sasha Pippen is a retired member of the U.S. Air Force.
• She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
• Form 1099-R indicates $35,000 in Box 1 and Box 2a.
• Sasha is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
• She received a payment in the amount of $1,645 from the VA for disability.

Military Scenario 3: Test Questions

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

8. The disability payment of $1,645 that Sasha received from the VA is taxable.
   a. True
   b. False
Military Scenario 4: Scott and Mary Johnson

Interview Notes

- Scott and Mary Johnson are married and have a 10 year old son who lived with Scott all year.
- Mary was deployed to a designated combat zone on December 2, 2023. Her last day in the combat zone is scheduled for July 7, 2024.
- Mary's Form W-2 shows:
  - Box 1 = $12,000
  - Box 12a = $21,500, Code Q
- Scott's Form W-2 shows $21,750 in Box 1. This is his only income.
- Scott, Mary, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4: Test Questions

9. Scott and Mary should count her combat pay to increase their Earned Income Credit.
   a. True
   b. False

10. How much time does Scott and Mary get to file their tax return after being away in the combat zone? (Reminder 2024 is a leap year)
    a. 0 days (they must file by 4/15/2024)
    b. 106 days (length of normal filing season for 2023 return)
    c. 180 days (additional time granted for serving in a combat zone)
    d. 286 days (106 days in normal filing season for 2023 return plus 180 days for serving in a combat zone)
Military Scenario 5: Jesse and Nicole James

Directions

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

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

Interview Notes

• Jesse and Nicole are married and want to file a joint return.
• Jesse and Nicole have an 18 year old son, Darren, who lived with them the entire year.
• Jesse was deployed and entered a combat zone on August 3, 2023. He returned to the U.S. on February 20, 2024.
• Nicole has rental property, which she placed into service in 2017.
• Rental property:
  o Nicole is an active participant.
  o Single family residence at 724 Main Street, Your City, Your State, Your Zip
  o Purchased property: 5/3/2016
  o Rented: 1/1/2023 to 12/31/2023
  o Annual rental income: $23,150
  o Insurance: $1,715
  o Management fees: $950
  o Nicole paid $2,195 to replace a hot water heater, repair a faucet, and caulk the bathtub. She fixed the faucet herself and feels her time completing the repair was worth $150 compared to the estimate from the plumber.
  o Real estate property tax: $3,100
  o Mortgage Interest: $3,850
  o Depreciation: $2,400 (annual amount previously calculated by Nicole's accountant)
  o Nicole did not make any payments that require her to file Form 1099
• They did not itemize last year and do not have enough deductions to itemize this year
**Intake/Interview and Quality Review Sheet**

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

**Form 13614-C**

**October 2023**

**Catalog Number 52121E**

**www.irs.gov**

**OMB Number**

1545-1964

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**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

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**Part I – Your Personal Information**

(If you are filing a joint return, enter your names in the same order as last year’s return)

1. **Your first name**
   - M.I.
   - **Last name**
   - **Best contact number**
   - **Are you a U.S. citizen?**
     - Yes
     - No

2. **Your spouse’s first name**
   - M.I.
   - **Last name**
   - **Best contact number**
   - **Is your spouse a U.S. citizen?**
     - Yes
     - No

3. **Mailing address**
   - **Apt #**
   - **City**
   - **State**
   - **ZIP code**

4. **Your Date of Birth**

5. **Your job title**

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**

8. **Your spouse’s job title**

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

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

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

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

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

1. **As of December 31, 2023, what was your marital status?**
   - □ Never Married
   - □ Married
   - □ Divorced
   - □ Legally Separated
   - □ Widowed

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

   a. If Yes, Did you get married in 2023?
   - Yes
   - No

   b. Did you live with your spouse during any part of the last six months of 2023?
   - Yes
   - No

   Date of final decree

   Date of separate maintenance decree

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

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

---

**To be completed by a Certified Volunteer Preparer**

<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, 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 12/31/23 (SM)</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, n/a)</th>
<th>Did this person have less than $4,700 of income? (yes/no, n/a)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no, n/a)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DARREN JAMES</td>
<td>04/21/2005</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
</tbody>
</table>

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**Catalog Number 52121E**

**www.irs.gov**

**Form 13614-C** (Rev. 10-2023)
### 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>
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<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2</td>
</tr>
<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></td>
<td>7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
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<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)</td>
</tr>
<tr>
<td>☐️</td>
<td></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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<tr>
<td>☐️</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>☐️</td>
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<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
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<tr>
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<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
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<tr>
<td>☐️</td>
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<td>14. (M) Income (or loss) from rental property?</td>
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<td></td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</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>
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<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN?  ☑️ Yes ☑️ No</td>
</tr>
<tr>
<td>☐️</td>
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<td>2. Contributions or repayments to a retirement account?  ☑️ IRA ☑️ Roth IRA ☑️ 401K ☑️ Other</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. Any of the following? ☑️ (A) Medical &amp; Dental (including insurance premiums) ☑️ (A) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☐️</td>
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<td></td>
<td>☑️ (A) Taxes (State, Real Estate, Personal Property, Sales) ☑️ (B) Charitable Contributions</td>
</tr>
<tr>
<td>☐️</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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<tr>
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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. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
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<td>2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</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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<tr>
<td>☐️</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>☐️</td>
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<td>6. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
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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>
</tr>
<tr>
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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. Would you like to receive written communications from the IRS in a language other than English? □ Yes □ No If yes, which language?

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

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

3. If you are due a refund, would you like:  
   a. Direct deposit □ 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. Did you live in an area that was declared a Federal disaster area? □ Yes □ No If yes, where?

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

7. Would you like information on how to vote and/or how to register to vote? □ Yes □ No

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

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

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

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

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

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

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

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

15. Your spouse's ethnicity? □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2023)
<table>
<thead>
<tr>
<th>Employee’s social security number</th>
<th>OMB No. 1545-0008</th>
<th>Safe, accurate, FAST! Use</th>
<th>Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Employer identification number (EIN)</td>
<td>127-00-XXXX</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Employer’s name, address, and ZIP code</td>
<td>DFAS P.O. BOX 9999 IOWA CITY, IOWA 52240</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Control number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Employee’s first name and initial Last name Suff.</td>
<td>JESSE JAMES 237 NORTH 2ND STREET YOUR CITY, YOUR STATE, ZIP</td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>Employee’s address and ZIP code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g</td>
<td>State Employer’s state ID number</td>
<td>12</td>
<td>Wages, tips, other compensation</td>
</tr>
<tr>
<td>h</td>
<td>State wages, tips, etc.</td>
<td>2</td>
<td>Federal income tax withheld</td>
</tr>
<tr>
<td>i</td>
<td>Social security wages</td>
<td>3</td>
<td>Social security wages</td>
</tr>
<tr>
<td>j</td>
<td>Medicare wages and tips</td>
<td>4</td>
<td>Medicare wages and tips</td>
</tr>
<tr>
<td>k</td>
<td>Social security tips</td>
<td>5</td>
<td>Social security tips</td>
</tr>
<tr>
<td>l</td>
<td>Allocated tips</td>
<td>6</td>
<td>Allocated tips</td>
</tr>
<tr>
<td>m</td>
<td>Nonqualified plans</td>
<td>7</td>
<td>Nonqualified plans</td>
</tr>
<tr>
<td>n</td>
<td>Dependent care benefits</td>
<td>8</td>
<td>Dependent care benefits</td>
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<tr>
<td>o</td>
<td>Other</td>
<td>9</td>
<td>Other</td>
</tr>
<tr>
<td>p</td>
<td>State wages, tips, etc.</td>
<td>10</td>
<td>State wages, tips, etc.</td>
</tr>
<tr>
<td>q</td>
<td>State income tax</td>
<td>11</td>
<td>State income tax</td>
</tr>
<tr>
<td>r</td>
<td>Local wages, tips, etc.</td>
<td>12</td>
<td>Local wages, tips, etc.</td>
</tr>
<tr>
<td>s</td>
<td>Local income tax</td>
<td>13</td>
<td>Local income tax</td>
</tr>
<tr>
<td>t</td>
<td>Locality name</td>
<td>14</td>
<td>Locality name</td>
</tr>
</tbody>
</table>

Form W-2 Wage and Tax Statement

Copy B—To Be Filed With Employee’s FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.
Military Scenario 5: Test Questions

11. Jesse and Nicole can claim $14,210 as their total rental expenses on their joint return?
   a. True
   b. False

12. What is the amount of Jesse's combat pay from his W-2?
   a. $1,250
   b. $12,000
   c. $17,150
   d. $29,150

13. Which schedule is used to report rental income and expenses?
   a. Schedule A, Itemized Deductions
   b. Schedule C, Profit or Loss From Business
   c. Schedule D, Capital Gains or Losses
   d. Schedule E, Supplemental Income and Loss

14. Combat pay ______________________
   a. May increase the Earned Income Credit
   b. Is reported on Form W-2 Box 12 with Code Q
   c. May increase the Additional Child Tax Credit
   d. All of the above

15. Which of the following credits can be claimed for their son, Darren?
   a. Child Tax Credit
   b. Credit for Other Dependents.
   c. Earned Income Credit (Not counting his combat pay)
   d. Both b and c
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: Amanda Franks

Interview Notes

- Amanda Franks is single.
- Amanda is an engineer in the Marine Corp Reserve. She attended training drills one weekend a month for 12 months in 2023.
- Amanda only owns one vehicle. She placed her vehicle in service on March 15, 2021.
- Amanda's total mileage in 2023 was 11,200 miles.
- Amanda's duty station is 119 miles away from her residence. She drove 2,856 miles to and from her duty station based on her travel log.
- Amanda paid $688 for meals while attending training drills. Lodging was provided for free on the base since she is enlisted.
- Meals were within federal per diem rates for the area.
- Amanda paid $135 for the cost and upkeep of her uniforms. She is permitted to wear her uniform for off duty purposes.
- Amanda did not receive reimbursement for any of her out-of-pocket expenses.
- Amanda paid $72 in tolls, but parking on base was free.

Military Scenario 1: Retest Questions

1. The amount Amanda paid for meals and mileage is deductible as an adjustment to income.
   a. True
   b. False

2. What is the correct amount of the deductible mileage expense?
   a. $0
   b. $78
   c. $1,871
   d. $7,336
Military Scenario 2: Cory and Chelsea Springs

Interview Notes

- Cory and Chelsea lived in Norfolk, VA where Cory was stationed in the Navy for four years. He received new orders to move to New Orleans, LA naval base. This is a permanent change of station (PCS).
- They decided to make a Personally Procured Move (PPM).
- Chelsea traveled to New Orleans in May to find a house to rent. She wanted a home close to the French quarter. She spent $1,212 on round-trip airfare, hotel, food, and rental car.
- Cory and Chelsea spent $295 on boxes, tape, bubble wrap, and mattress bags. They paid $695 for the rental truck.
- On June 2, 2023, Cory and Chelsea packed up their belongings and began driving from Norfolk to New Orleans. Along the way, they stopped in Jackson, MS to visit their parents.
- The Springs drove their rental truck a total of 1,154 miles. The shortest, most direct route calculated by the Navy was 1,013 miles.
- They stayed a total of 7 nights instead of the authorized 3 nights. The allowable lodging per diem was $77 per night.
- Cory and Chelsea spent $268 for food and $100 on college sweatshirts. They spent a total of $120 on basketball tickets while in Jackson.
- They paid $35 in highway tolls and $40 for parking as part of the expected move.
- Their move was estimated to cost $1,960 and the Navy provided $1,764 in advance.
- Cory and Chelsea are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Retest Questions

3. Cory and Chelsea's net profit from their move will be reported on Form W-2, Wage and Tax Statement.
   a. True
   b. False

4. Which of the following are qualified moving expenses for Cory and Chelsea?
   a. Expenses that are reasonable for the circumstances of the move.
   b. Traveling expenses for the shortest most direct route available from the former home to the new home including parking and tolls.
   c. Expenses for stopovers, side trips, and pre-move house hunting.
   d. Both a and b

5. The mileage cost for Cory and Chelsea's trip was $664.
   a. True
   b. False

6. The Springs can claim $231 as their lodging expense?
   a. True
   b. False
Military Scenario 3: Sasha Pippen

Interview Notes

- Sasha Pippen is a retired member of the U.S. Air Force.
- She received Form 1099-R for retirement payments from the Defense Finance and Accounting Service.
- Form 1099-R indicates $35,000 in Box 1 and Box 2a.
- Sasha is considered 10% disabled and received a letter of determination from the Department of Veterans Affairs (VA).
- She received a payment in the amount of $1,645 from the VA for disability.

Military Scenario 3: Retest Questions

7. The $35,000 from Defense Finance and Accounting Service is subject to which type of tax?
   a. Social Security Tax
   b. Medicare Tax
   c. Self Employment Tax
   d. Federal Income Tax

8. The VA issues Form 1099-R for disability payments.
   a. True
   b. False
Military Scenario 4: Scott and Mary Johnson

Interview Notes

• Scott and Mary Johnson are married and have a 10 year old son who lived with Scott all year.
• Mary was deployed to a designated combat zone on December 2, 2023. Her last day in the combat zone is scheduled for July 7, 2024.
• Mary's Form W-2 shows:
  o Box 1 = $12,000
  o Box 12a = $21,500, Code Q
• Scott's Form W-2 shows $21,750 in Box 1. This is his only income.
• Scott, Mary, and their son are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4: Retest Questions

9. Scott and Mary can choose to count her combat pay if it increases their Earned Income Tax Credit.
   a. True
   b. False

10. Scott and Mary have 286 days to file their tax return after she returns from the combat zone.
    a. True
    b. False
Military Scenario 5: Jesse and Nicole James

Interview Notes

• Jesse and Nicole are married and want to file a joint return.

• Jesse and Nicole have an 18 year old son, Darren, who lived with them the entire year.

• Jesse was deployed and entered a combat zone on August 3, 2023. He returned to the U.S. on February 20, 2024.

• Nicole has rental property, which she placed into service in 2017.

• Rental property:
  
  o Nicole is an active participant
  
  o Single family residence at 724 Main Street, Your City, Your State, Your Zip
  
  o Purchased property: 5/3/2016
  
  o Rented: 1/1/2023 to 12/31/2023
  
  o Annual rental income: $23,150
  
  o Insurance: $1,715
  
  o Management fees: $950
  
  o Nicole paid $2,195 to replace a hot water heater, repair a faucet, and caulk the bathtub. She fixed the faucet herself and feels her time completing the repair was worth $150 compared to the estimate from the plumber.
  
  o Real estate property tax: $3,100
  
  o Mortgage Interest: $3,850
  
  o Depreciation: $2,400 (annual amount previously calculated by Nicole’s accountant)
  
  o Nicole did not make any payments that require her to file Form 1099

• They did not itemize last year and do not have enough deductions to itemize this year.
Military Scenario 5: Retest Questions

Directions

Refer to the scenario information for Jesse and Nicole’s income documents.

11. Which of the following is **not** an eligible rental expense deduction?
   a. Insurance
   b. Interest
   c. Real estate taxes
   d. Value of Nicole's labor

12. Code “Q” in box 12a of Jesse’s W-2 represents combat pay.
   a. True
   b. False

13. The James's net rental income (rental income minus expenses) is figured using Schedule C and reported as self-employment income on Form 1040, Schedule 1, Additional Income and Adjustments to Income.
   a. True
   b. False

14. Combat pay is **not** taxable for Federal income tax purposes.
   a. True
   b. False

15. The James's can claim the Other Dependents Credit for their son, Darren.
   a. True
   b. False
Directions

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

International Scenario 1: Daniel and Ruth Kangaroo

Interview Notes

• Daniel and Ruth currently live in Australia.
• They moved there on August 10, 2020 and rent a 2-bedroom apartment. Daniel was transferred there for an indefinite period of time. Daniel and Ruth intend to eventually return to the United States.
• Daniel is employed by a U.S.-based Fortune 500 company and Ruth teaches Mandarin as a second language.
• Daniel and Ruth returned to the U.S. for 14 days for a wedding in June of 2023. They also took a 10-day vacation to New Zealand in December of 2023.
• Neither Daniel nor Ruth work for the U.S. government.
• Daniel and Ruth have a house in the U.S. It is vacant while they are overseas. Their mother house sits while they are living abroad.
• Daniel and Ruth are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Test Questions

1. The 10-day vacation to New Zealand cannot be included when counting the 330 days for the physical presence test.
   a. True
   b. False

2. In order for Daniel and Ruth to claim the Foreign Earned Income Exclusion, they must ________.
   a. Have income that qualifies as foreign earned income
   b. Demonstrate that their tax home is in a foreign country
   c. Meet the physical presence test
   d. All of the above
International Scenario 2: Jacques and Dana Plougeur

Interview Notes

• Jacques and Dana Plougeur are married and live in Marseille, France.
• Dana is a U.S. citizen and has a valid Social Security number. Jacques is a citizen of France and has an ITIN for U.S. tax filing purposes.
• In 2017, Jacques and Dana chose to treat Jacques as a resident alien for tax purposes. This choice has never been suspended or revoked.
• Jacques and Dana have a daughter, Chloe, who was born on August 5, 2020. Chloe is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
• Jacques’s brother, Henri, moved in with them in 2021. Henri is a citizen of France and has no income.
• Dana is employed by a Fortune 500 company and earned $25,570.
• Jacques works as a fisherman and earned the equivalent of $18,350 in US dollars.
• Jacques and Dana provide all financial support for Chloe and Henri.

International Scenario 2: Test Questions

3. How should Jacques's income be treated on a Married Filing Jointly return?
   a. Jacques's income does not need to be included on the return because Henri says he doesn't have to report it.
   b. They do not have to file a return because their combined income is less than the foreign earned income exclusion limit
   c. Jacques's income does not need to be included on the return because it is paid by a company in France
   d. Jacques's worldwide income must be reported on the return

4. How can the Plougeur's decide to end their election to treat Jacques as a resident alien?
   a. Divorce or Legal Separation
   b. Revocation in writing
   c. Death of either spouse
   d. All of the above

5. On a Married Filing Jointly return, can Jacques and Dana claim the Credit for Other Dependents for Henri?
   a. Yes, because Henri meets the relationship test
   b. No, because Henri is not a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico
   c. Yes, because Henri is a qualifying relative with no income
   d. None of the above

6. Chloe is a qualifying child for the Child Tax Credit on the Plougeur's return.
   a. True
   b. False
International Scenario 3: George and Charlotte Middleton

Directions

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

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

Interview Notes

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

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

• Income:
  o Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
  o George's visa type: Unlimited
  o George works at the U.S. Embassy and has a Form W-2 for his salary.
  o In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4. George earned an equivalent of $7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England.
  o Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned $42,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,000 Pounds. The 2023 average annual exchange rate was 1 U.S. Dollar (USD) = 0.797 Pounds.

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

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

Part I – Your Personal Information

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Best contact number</th>
<th>Are you a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEORGE</td>
<td>M.I.</td>
<td>MIDDLETON</td>
<td></td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Best contact number</th>
<th>Is your spouse a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHARLOTTE</td>
<td>M.I.</td>
<td>MIDDLETON</td>
<td></td>
<td>No</td>
</tr>
</tbody>
</table>

3. Mailing address

<table>
<thead>
<tr>
<th>4. Your Date of Birth</th>
<th>5. Your job title</th>
<th>6. Last year, were you:</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/15/1972</td>
<td>US GOVT EMPLOYEE</td>
<td>a. Full-time student</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>
<tbody>
<tr>
<td>06/15/1971</td>
<td>a. Full-time student</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<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>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

<table>
<thead>
<tr>
<th>2. List the names below of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• everyone who lived with you last year (other than your spouse)</td>
</tr>
<tr>
<td>• anyone you supported but did not live with you last year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (first, last)</th>
<th>Date of Birth</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 12/31/23 (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, na)</th>
<th>Did this person have less than $4,700 of income? (yes, no, na)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes, no, na)</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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<td></td>
</tr>
</tbody>
</table>

| To be completed by a 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 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? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
</tr>
<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets 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 1099-G)</td>
</tr>
<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>14. (M) Income (or loss) from rental property?</td>
</tr>
<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</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 or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☐ 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. Any of the following? ☐ (A) Medical &amp; Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) 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>
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<td>☐</td>
<td>1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</td>
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<td>2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</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, fumace, 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>
</tr>
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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>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? [ ] Yes [ ] No  
   If yes, which language? ________________________________

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

3. If you are due a refund, would you like:
   a. Direct deposit [ ] 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. Did you live in an area that was declared a Federal disaster area? [ ] Yes [ ] No  
   If yes, where? ________________________________

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

7. Would you like information on how to vote and/or how to register to vote? [ ] Yes [ ] No

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

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

10. Do you or any member of your household have a disability? [ ] Yes [ ] No [ ] Prefer not to answer

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

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

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

14. Your ethnicity? [ ] Hispanic or Latino [ ] Not Hispanic or Latino [ ] Prefer not to answer

15. Your spouse’s ethnicity? [ ] Hispanic or Latino [ ] Not Hispanic or Latino [ ] Prefer not to answer [ ] No spouse

Additional comments: ________________________________

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
<table>
<thead>
<tr>
<th>a Employee’s social security number</th>
<th>Safe, accurate. FAST! Use OMB No. 1545-0008 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>b Employer identification number (EIN)</td>
<td>215-00-XXXX</td>
</tr>
<tr>
<td>c Employer’s name, address, and ZIP code</td>
<td>25-1XXXXXX</td>
</tr>
<tr>
<td>d Control number</td>
<td>1 Wages, tips, other compensation</td>
</tr>
<tr>
<td>e Employee’s first name and initial</td>
<td>2 Federal income tax withheld</td>
</tr>
<tr>
<td>f Employee’s address and ZIP code</td>
<td>3 Social security wages</td>
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<td>g</td>
<td>4 Social security tax withheld</td>
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<td>h</td>
<td>5 Medicare wages and tips</td>
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<td>i</td>
<td>6 Medicare tax withheld</td>
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<td>7 Social security tips</td>
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<td>8 Allocated tips</td>
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<td>w</td>
<td>20 Locality name</td>
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</tbody>
</table>

Form W-2  Wage and Tax Statement  2023

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

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

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

9. General category income consists of income earned in a foreign country that an individual does not exclude, or excludes only part of, under the foreign earned income exclusion.
   a. True
   b. False

10. Which source of George’s income qualifies for the foreign earned income exclusion?
    a. Wages from U.S. Embassy
    b. Wages from Lancashire Theater
    c. Both a and b
    d. None of the above

11. George does not meet the requirements of the bona fide residence test and cannot exclude his foreign earned income.
    a. True
    b. False

12. Which of the following statements is true?
    a. Charlotte took the Foreign Tax Credit for the English income taxes paid on her wages from the Lancashire Bed and Breakfast and has to file the Form 1116, Foreign Tax Credit.
    b. George claimed the Foreign Earned Income Exclusion of $7,300 from his part time job at the theater. Therefore, he cannot take the Foreign Tax Credit for the 430 Pounds paid as income taxes to England.
    c. George can claim both the Foreign Tax Credit for the 430 Pounds income taxes paid to England and exclude the $7,300 foreign earned income from his part time job at the theater.
    d. Both a and b

13. George cannot include the amount of foreign tax paid to England as withheld Federal income taxes.
    a. True
    b. False
14. Which of the following statements is true?
   a. The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.
   b. The foreign earned income exclusion is voluntary.
   c. Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
   d. All of the above

15. What is the amount of foreign taxes paid on Charlotte's wages, converted to U.S. dollars? (Round to the nearest dollar).
   a. $0
   b. $3,000
   c. $3,764
   d. $5,254
International Course Retest Questions

Directions

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

International Scenario 1: Daniel and Ruth Kangaroo

Interview Notes

- Daniel and Ruth currently live in Australia.
- They moved there on August 10, 2020 and rent a 2-bedroom apartment. Daniel was transferred there for an indefinite period of time. Daniel and Ruth intend to eventually return to the United States.
- Daniel is employed by a U.S.-based Fortune 500 company and Ruth teaches Mandarin as a second language.
- Daniel and Ruth returned to the U.S. for 14 days for a wedding in June of 2023. They also took a 10-day vacation to New Zealand in December of 2023.
- Neither Daniel nor Ruth work for the U.S. government.
- Daniel and Ruth have a house in the U.S. It is vacant while they are overseas. Their mother house sits while they are living abroad.
- Daniel and Ruth are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Retest Questions

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

2. Which test qualifies Daniel and Ruth for claiming the foreign earned income exclusion?
   a. Physical presence test
   b. Bona fide resident test
   c. Both a and b
   d. Neither a nor b
International Scenario 2: Jacques and Dana Plougeur

Interview Notes

• Jacques and Dana Plougeur are married and live in Marseille, France.
• Dana is a U.S. citizen and has a valid Social Security number. Jacques is a citizen of France and has an ITIN for U.S. tax filing purposes.
• In 2017, Jacques and Dana chose to treat Jacques as a resident alien for tax purposes. This choice has never been suspended or revoked.
• Jacques and Dana have a daughter, Chloe, who was born on August 5, 2020. Chloe is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.
• Jacques’s brother, Henri, moved in with them in 2021. Henri is a citizen of France and has no income.
• Dana is employed by a Fortune 500 company and earned $25,570.
• Jacques works as a fisherman and earned the equivalent of $18,350 in U.S. Dollars.
• Jacques and Dana provide all financial support for Chloe and Henri.

International Scenario 2: Retest Questions

3. Neither spouse wishes to revoke their election to treat Jacques as a resident alien. What are Dana’s filing status options this year?
   a. She must file Married Filing Separately
   b. She must file Married Filing Jointly
   c. She can file as Single
   d. She can choose to file Married Filing Jointly or Married Filing Separately

4. Jacques cannot revoke the election to be treated as a resident alien at anytime.
   a. True
   b. False

5. Jacques and Dana can claim the Other Dependents Credit for Henri.
   a. True
   b. False

6. On a Married Filing Jointly return, Jacques and Dana are able to claim which of the following credits for Chloe?
   a. Other Dependents Credit
   b. Child Tax Credit
   c. Earned Income Tax Credit
   d. None of the above
International Scenario 3: Retest Questions

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

Interview Notes

• George is a U.S. citizen married to Charlotte who is a British citizen. Charlotte has elected to be treated as a resident alien. They have both lived in England since June 6, 2017. They do not maintain an address in the U.S. and have no intentions of returning.
• George considers himself a resident of England. They rent an apartment at 368 Meadow Lane, Lancashire, UK W2SC5.
• Income:
  o Charlotte has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
  o George's visa type: Unlimited
  o George works at the U.S. Embassy and has a Form W-2 for his salary.
  o In 2023, George got a job working part-time as a dancer. He works for the Lancashire Theater located at 257 Market Place, Lancashire, UK, 2WSC4. George earned an equivalent of $7,300 in wages and paid taxes totaling 430 Pounds. These taxes were paid to England.
  o Charlotte works at her job as a manager for the Lancashire Bed and Breakfast. The bed and breakfast is located at 10 New Drum Street, Lancashire, UK, 1ECR3. She earned $42,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,000 Pounds. The 2023 average annual exchange rate was 1 U.S. Dollar (USD) = 0.797 Pounds.
• George was not required to file FinCen Form 114 or Form 8938.
• George and Charlotte did not itemize in 2022, and they do not have enough deductions to itemize in 2023.

7. The amount of George's Foreign Earned Income Exclusion is $7,300.
   a. True
   b. False

8. Charlotte is required to report the $42,000 in wages from the Lancashire Bed and Breakfast.
   a. True
   b. False

9. Which source of George and Charlotte's income is not classified as general category income for the Foreign Tax Credit?
   a. Wages from the Lancashire Theater
   b. Wages from Lancashire Bed and Breakfast
   c. Wages from the U.S. Embassy
   d. None of the above

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

12. Charlotte is not required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages to England.
   a. True
   b. False

13. What is the amount of Federal income tax withheld on their Form 1040?
   a. $430.00
   b. $3,257.17
   c. $3,722.00
   d. $5,254.00

14. If George qualifies to exclude his foreign earned income, he must file a Form 2555, Foreign Earned Income, with his tax return.
   a. True
   b. False

15. To convert a sum of money into U.S. dollars, divide the amount of foreign currency by the exchange rate for the foreign currency to one U.S. dollar.
   a. True
   b. False
Federal Tax Law Update Test for Circular 230 Professionals

Directions

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

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned $12,000 in wages and has fully taxable pension income of $4,800. The couple also received Social Security benefits of $46,000. They received no other income in 2023.
- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Test Questions

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

2. When does Alice need to take her first Required Minimum Distribution (RMD)?
   a. Alice is late. She was required to take her first RMD by April 1 of the year after the year she turned 70 ½.
   b. By April 1, 2023.
   c. By April 1, 2024.
   d. By April 1, 2025.

3. Herb and Alice qualify for the earned income credit (EIC).
   a. True, because Stuart is their qualifying child.
   b. True, because they have earned income and adjusted gross income under the EIC threshold for a married couple without a qualifying child.
   c. False, because they are over the age limit for taxpayers who do not have a qualifying child.
   d. False, because their income is too high.
Scenario 2: Chloe Carlow

Interview Notes

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

• Chloe worked full time. Her total income from wages is $53,000. She has no other income. She is covered by a retirement plan at work.

• Chloe contributed $6,000 to her traditional IRA in 2023.

• Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:
  - $300 on a home energy audit
  - $2,500 on new windows
  - $6,000 on a new natural gas hot water boiler

Scenario 2: Test Questions

4. Chloe visits your site in February 2024 and says she wants to make the maximum IRA contribution for 2023. How much more can she contribute?
   a. $0 because it is after December 31 and too late to make a 2023 contribution
   b. $0 because she has already contributed the maximum allowed
   c. $1,000
   d. $1,500

5. What is the maximum amount of qualified expenses for the energy efficient home improvement credit that Chloe can claim for her home improvements?
   a. $1,200
   b. $1,290
   c. $2,640
   d. $8,500
Scenario 3: Luther and Lexi Lincoln

Interview Notes

• Luther, age 54, and Lexi, age 56, are married and file a joint return.
• Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi contributed $2,350 to her Health Savings Account (HSA). Luther made contributions totaling $3,000 to his HSA in 2023.
• Luther’s Form 1099-SA shows a distribution from his HSA of $3,000. They have receipts showing they paid:
  o $300 for new eyeglasses for Lexi,
  o $2,200 in copays for doctor visits and tests,
  o $400 for over the counter medication, and
  o $100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
• In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi decided to take a luxury vacation before his health deteriorated. They used a distribution from Luther’s IRA to pay for it. They received a Form 1099-R showing $15,000 in Box 1, and code 1 in Box 7.
• Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the $700 sale. She originally paid $1,000 for the bag.
• Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Test Questions

6. Lexi and Luther want to maximize their HSA deduction. Combined, how much more can they contribute to their individual HSAs before the tax filing deadline?
   a. $2,400
   b. $3,400
   c. $4,400
   d. $4,700

7. How much of Luther’s Form 1099-SA amount is taxable?
   a. $0 because they had qualified medical expenses of $3,000
   b. $100 because PPE is not a qualified expense for 2023
   c. $300 because Luther can’t use money from his HSA to pay for Lexi’s medical expenses
   d. $400 because over the counter medicine is not a qualified medical expense
8. How much additional tax on early distributions is Luther required to pay?
   a. $0
   b. $1,000
   c. $1,500
   d. $3,000

9. According to the **Form 1099-K FAQs** on IRS.gov, how should Lexi report the form she received?
   a. She should not report the transaction because a personal loss is not deductible.
   b. On Form 1040, Schedule 1, she should report $700 on the Other Income line and $700 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss $700"
   c. On Form 1040, Schedule 1, she should report $700 on the Other Income line and $1,000 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss"
Scenario 4: Siena King

Directions

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

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

Interview Notes

- Siena is married to Kendall, but they have lived separately since Kendall moved out of the home in April 2023. Siena does not want to file a joint return.

- Siena and Kendall have a 3 year old daughter, Kenna. Kenna lives with Siena and visits Kendall on weekends. Siena received a $3,000 qualified birth distribution from her IRA on March 31, 2020.

- Siena's mother, Stacy, moved in with Siena in April. She watches Kenna while Siena works. Stacy receives $12,000 per year from Social Security, and a taxable pension of $500 per month. Stacy is widowed. Siena calculated that Siena paid more than half of her mother's support for the year.

- Siena is a full-time science teacher at a local public middle school. She spent $400 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.

- On weekends and during the summer, Siena works part-time as a driver for Delicious Deliveries. She provided a statement from the food delivery service that indicated the number of miles driven and fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
  - 5,700 miles driven while delivering food
  - Insulated box rental: $300
  - GPS device fee: $200

- Siena's record keeping application shows she also drove 1,100 miles between deliveries and 560 miles driven between home and the first and last delivery point of the day. She also drove 10,000 miles for personal purposes. Siena does not have a separate car for personal use. She started using her car for business on May 17, 2023.

- Siena also kept receipts for the following out-of-pocket expenses:
  - $100 on tolls
  - $50 for parking
  - $48 for parking tickets
  - $150 for snacks and lunches Siena consumed while working

- Siena provided the Form 1099-K that she received from Delicious Deliveries.

- Siena contributed $6,000 to her traditional IRA. She also contributed to her retirement plan at work.

- Siena, Kenna, and Stacy are U.S. citizens, have valid Social Security numbers, and lived in the United States all year.
Intake Interview and Quality Review Sheet

**Form 13614-C**

**October 2023**

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**

- **Mailing address**
  - Apt #
  - City
  - State
  - ZIP code

- **Your Date of Birth**

- **Your job title**

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

- **Your spouse’s Date of Birth**

- **Your spouse’s job title**

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

- **Can anyone claim you or your spouse as a dependent?**

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

---

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

- **As of December 31, 2023, what was your marital status?**
  - Never Married
  - Married
  - Divorced
  - Legally Separated
  - Widowed
  - Widower

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

---

**Form 13614-C**

**Catalog Number 52121E**

www.irs.gov Form 13614-C (Rev. 10-2023)
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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<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>
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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>☐</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? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)</td>
</tr>
<tr>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>8. (A) Cash/check/digital assets, or other property or services 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 or exchange of stocks, bonds, digital assets 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 1099-G)</td>
</tr>
<tr>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>14. (M) Income (or loss) from rental property?</td>
</tr>
<tr>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑</td>
<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 or repayments to a retirement account? IRA (A) ☐ Roth IRA (B) ☐ 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. Any of the following? (A) Medical &amp; Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098)</td>
</tr>
<tr>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>(A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) 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>

<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. (A) 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, student loan 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. Would you like to receive written communications from the IRS in a language other than English? □ Yes □ No □ If yes, which language? 

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

3. If you are due a refund, would you like:
   a. Direct deposit □ 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. Did you live in an area that was declared a Federal disaster area? □ Yes □ No □ If yes, where?

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

7. Would you like information on how to vote and/or how to register to vote? □ Yes □ No

8. 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.

   a. 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
   b. Would you say you can read a newspaper or book in English? □ Very well □ Well □ Not well □ Not at all □ Prefer not to answer
   c. Do you or any member of your household have a disability? □ Yes □ No □ Prefer not to answer
   d. Are you or your spouse a Veteran from the U.S. Armed Forces? □ Yes □ No □ Prefer not to answer

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

10. 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

11. No spouse

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

13. Your spouse’s ethnicity?
    □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Employee's social security number</td>
<td>OMB No. 1545-0008</td>
<td>Safe, accurate, FAST! Use</td>
<td>Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a></td>
</tr>
<tr>
<td>b</td>
<td>Employer identification number (EIN)</td>
<td>20-900XXXX</td>
<td>1</td>
<td>Wages, tips, other compensation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td>Federal income tax withheld</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3</td>
<td>Social security wages</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>4</td>
<td>Social security tax withheld</td>
</tr>
<tr>
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<td></td>
<td>5</td>
<td>Medicare wages and tips</td>
</tr>
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<td></td>
<td>6</td>
<td>Medicare tax withheld</td>
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<td></td>
<td>7</td>
<td>Social security tips</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>8</td>
<td>Allocated tips</td>
</tr>
<tr>
<td>d</td>
<td>Control number</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Employee's first name and initial</td>
<td>Last name</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>Employee's address and ZIP code</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**2023**

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**
**Form 1099-K**

**Payment Card and Third Party Network Transactions**

<table>
<thead>
<tr>
<th>FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</th>
<th>FILER'S TIN</th>
<th>OMB No. 1545-2205</th>
</tr>
</thead>
<tbody>
<tr>
<td>DELICIOUS DELIVERIES 567 ALVIN AVENUE YOUR CITY, YOUR STATE ZIP</td>
<td>20-400XXXX</td>
<td>Form 1099-K (Rev. January 2022)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PAYEE'S name</th>
<th>PAYEE'S TIN</th>
<th>Copy B For Payee</th>
</tr>
</thead>
<tbody>
<tr>
<td>SIENA KING 1551 CONCORD CIRCLE YOUR CITY, YOUR STATE ZIP</td>
<td>601-00-XXX</td>
<td>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.</td>
</tr>
</tbody>
</table>

Check to indicate if FILER is a (an):
- Payment settlement entity (PSE)
- Electronic Payment Facilitator (EPF)/Other third party

Check to indicate transactions reported are:
- Payment card
- Third party network

<table>
<thead>
<tr>
<th>1a Gross amount of payment card/third party network transactions</th>
<th>$17,200.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>1b Card Not Present transactions</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5a January</th>
<th>5b February</th>
<th>5c March</th>
<th>5d April</th>
<th>5e May</th>
<th>5f June</th>
<th>5g July</th>
<th>5h August</th>
<th>5i September</th>
<th>5j October</th>
<th>5k November</th>
<th>5l December</th>
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<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2 Merchant category code</th>
<th>3 Number of payment transactions</th>
<th>4 Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>700</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6 State</th>
<th>7 State identification no.</th>
<th>8 State income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Form 1099-K (Rev. 1-2022) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
**Scenario 4: Test Questions**

10. Since Siena refuses to file jointly with Kendall, what is her most advantageous allowable filing status?
   - a. Single
   - b. Qualifying Surviving Spouse
   - c. Married Filing Separately
   - d. Head of Household

11. Siena can claim her mother, Stacy, as a dependent.
   - a. True, because Siena provided over half of Stacy's support.
   - b. True, because Stacy lived with Siena for more than half the year.
   - c. False, because Stacy did not live with Siena as a member of her household all year.
   - d. False, because Stacy's gross income is over the threshold amount for 2023.

12. How many miles can Siena claim for the business mileage expense?
   - a. 1,100
   - b. 5,700
   - c. 6,800
   - d. 7,360

13. For 2023, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
   - a. $250
   - b. $300
   - c. $350
   - d. $400

14. What is the amount of Siena’s retirement savings contributions credit? $__________

15. Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment:
   - a. Before April 1, 2023
   - b. Before Kenna's third birthday
   - c. Before January 1, 2024
   - d. Before January 1, 2026
Federal Tax Law Update Retest for Circular 230 Professionals

Directions

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

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned $12,000 in wages and has fully taxable pension income of $4,800. The couple also received Social Security benefits of $46,000. They received no other income in 2023.
- Herb and Alice’s grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Retest Questions

1. Herb and Alice’s standard deduction is $27,700.
   a. True
   b. False

2. When does Alice need to take her first Required Minimum Distribution (RMD)?
   a. By April 1 of the year after the year she turned 70 ½.
   b. By April 1 of the year she turns 72.
   c. By April 1 of the year after the year she turns 72.
   d. By April 1 of the year after the year she turns 73.

3. Stuart is Herb and Alice’s qualifying child for claiming the earned income credit (EIC) in 2023
   a. True
   b. False
Scenario 2: Chloe Carlow

Interview Notes

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

• Chloe worked full time. Her total income from wages is $53,000. She has no other income. She is covered by a retirement plan at work.

• Chloe contributed $6,000 to her traditional IRA in 2023.

• Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:
  o $300 on a home energy audit
  o $2,500 on new windows
  o $6,000 on a new natural gas hot water boiler

Scenario 2: Retest Questions

4. The maximum IRA contribution Chloe can make for 2023 is $7,000.
   a. True
   b. False

5. Chloe can claim $1,200 as qualified expenses for the energy efficient home improvement credit.
   a. True
   b. False
Scenario 3: Luther and Lexi Lincoln

Interview Notes

• Luther, age 54, and Lexi, age 56, are married and file a joint return.
• Lexi has family coverage through her High Deductible Health Plan (HDHP) at work. In 2023, Lexi contributed $2,350 to her Health Savings Account (HSA). Luther made contributions totaling $3,000 to his HSA in 2023.
• Luther's Form 1099-SA shows a distribution from his HSA of $3,000. They have receipts showing they paid:
  o $300 for new eyeglasses for Lexi,
  o $2,200 in copays for doctor visits and tests,
  o $400 for over the counter medication, and
  o $100 for Personal Protective Equipment (PPE) to prevent the spread of COVID-19 and home COVID-19 tests
• In April 2023, Luther was diagnosed by his physician with a terminal illness. In May, Luther and Lexi decided to take a luxury vacation before his health deteriorated. They used a distribution from Luther's IRA to pay for it. They received a Form 1099-R showing $15,000 in Box 1, and code 1 in Box 7.
• Lexi sold a used handbag on an online marketplace. She received a Form 1099-K reporting the $700 sale. She originally paid $1,000 for the bag.
• Luther and Lexi are U.S. citizens with valid Social Security numbers.

Scenario 3: Retest Questions

6. To maximize their HSA deduction, Lexi and Luther can make additional contributions of $3,400 total into their HSA accounts.
   a. True
   b. False

7. Of Luther's Form 1099-SA amount, $100 is taxable because PPE is not a qualified expense for 2023.
   a. True
   b. False

8. Luther qualifies for an exception to the additional tax on early distributions.
   a. True
   b. False

9. According to the Form 1099-K FAQs on IRS.gov, on Form 1040, Schedule 1, Lexi should report $700 on the Other Income line and $700 on the Other Adjustments line, labeling both entries as "Form 1099-K Personal Item Sold at a Loss $700".
   a. True
   b. False
Scenario 4: Siena King

Directions

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

Scenario 4: Retest Questions

10. Since Siena refuses to file jointly with Kendall, her most advantageous allowable filing status is head of household.
   a. True
   b. False

11. Because she paid over half of her mother's support, Siena can claim her as a dependent.
   a. True
   b. False

12. Siena's business mileage expense is $3,368.
   a. True
   b. False

13. For 2023, how much is Siena's educator expense deduction? $________

14. What is the amount of Siena's retirement savings contributions credit?
   a. $0
   b. $200
   c. $400
   d. $1,000

15. Siena wants to recontribute the amount she took as a qualified birth distribution from her IRA. She must make the repayment before January 1, 2026.
   a. True
   b. False
Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

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

**For use by alien individuals only.**

Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1—December 31, 2022, or other tax year beginning , 2022, and ending , 20 .

## Part I  General Information

1. Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States:
   - [ ] F
   - [ ] J
   - [ ] M
   - [ ] Q
   - [ ] Other

   Date you entered the United States:

2. Of what country or countries were you a citizen during the tax year?

3. a. What country or countries issued you a passport?
   - [ ] Multiple countries

   b. Enter your passport number(s):

4. a. Enter the actual number of days you were present in the United States during:
   - [ ] 2022
   - [ ] 2021
   - [ ] 2020

   b. Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test:

## Part II  Teachers and Trainees

5. For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022:

6. For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:

7. Enter the type of U.S. visa (J or Q) you held during:
   - [ ] 2016
   - [ ] 2017
   - [ ] 2018
   - [ ] 2019
   - [ ] 2020
   - [ ] 2021

   If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

## Part III  Students

9. Enter the name, address, and telephone number of the academic institution you attended during 2022:

10. Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:

11. Enter the type of U.S. visa (F, J, M, Q, or other) you held during:
   - [ ] 2016
   - [ ] 2017
   - [ ] 2018
   - [ ] 2019
   - [ ] 2020
   - [ ] 2021

   If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

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

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

13. During 2022, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?
   - [ ] Yes
   - [ ] No

## Notes

- For Paperwork Reduction Act Notice, see instructions.
- Cat. No. 17227H
- Form 8843 (2022)
Part IV  Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates of competition:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

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

Part V  Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States.

See instructions.

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:

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

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

Your signature  Date
**Form 1042-S**

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

Go to www.irs.gov/Form1042S for instructions and the latest information.

<table>
<thead>
<tr>
<th>Income code</th>
<th>Gross income</th>
<th>3a Exemption code</th>
<th>3b Tax rate</th>
<th>4a Exemption code</th>
<th>4b Tax rate</th>
<th>13a Recipient’s U.S. TIN, if any</th>
<th>13b Recipient’s GIIN</th>
<th>13c Recipient’s foreign tax identification number, if any</th>
<th>13d LOB code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Withholding allowance**

<table>
<thead>
<tr>
<th>Net income</th>
<th>Federal tax withheld</th>
<th>7a</th>
<th>7b</th>
<th>7c</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12a</th>
<th>12b</th>
<th>12c</th>
<th>12d</th>
<th>12e</th>
<th>12f</th>
<th>12g</th>
<th>12h</th>
<th>12i</th>
<th>13a</th>
<th>13b</th>
<th>13c</th>
<th>13d</th>
<th>13e</th>
<th>13f</th>
<th>13g</th>
<th>13h</th>
<th>13i</th>
<th>13j</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income code</td>
<td>Gross income</td>
<td>Exemption code</td>
<td>Exemption code</td>
<td>Tax rate</td>
<td>Tax rate</td>
<td>Recipient’s U.S. TIN, if any</td>
<td>Recipient’s GIIN</td>
<td>Recipient’s foreign tax identification number, if any</td>
<td>LOB code</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3a</td>
<td>4a</td>
<td>3b</td>
<td>4b</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Copy A for Internal Revenue Service**

**DRAFT AS OF September 23, 2022**

**DO NOT FILE**
Form 1040-NR
Department of the Treasury—Internal Revenue Service
U.S. Nonresident Alien Income Tax Return

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

See separate instructions.

Your first name and middle initial

Last name

Your identifying number

(see instructions)

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

☐ Single

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

☐ Estate

☐ Trust

If you checked the QSS box, enter the child’s name if the qualifying person is a child but not your dependent:

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes

☐ No

Dependents

(see instructions):

(1) First name

(2) Dependent’s identifying number

(3) Relationship to you

(4) Check the box if qualifies for (see inst.):

Child tax credit

Credit for other dependents

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions)

1b Household employee wages not reported on Form(s) W-2

1c Tip income not reported on line 1a (see instructions)

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1e Taxable dependent care benefits from Form 2441, line 26

1f Employer-provided adoption benefits from Form 8839, line 29

1g Wages from Form 8919, line 6

1h Other earned income (see instructions)

1i Reserved for future use

1j Reserved for future use

1k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)

1l Add lines 1a through 1h

2a Tax-exempt interest

2b Taxable interest

3a Qualified dividends

3b Ordinary dividends

4a IRA distributions

4b Taxable amount

5a Pensions and annuities

5b Taxable amount

6 Reserved for future use

7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here

8 Additional income from Schedule 1 (Form 1040), line 10

9 Add lines 1, 2a, 3a, 4a, 5a, 6, 7, 8, and 9. This is your total effectively connected income

10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income

11 Subtract line 10 from line 9. This is your adjusted gross income

12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)

13a Qualified business income deduction from Form 8995 or Form 8995-A

13b Exemptions for estates and trusts only (see instructions)

14 Add lines 13a and 13b

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11364D

Form 1040-NR (2023)
## SCHEDULE NEC (Form 1040-NR)

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

**Department of the Treasury**

**Internal Revenue Service**

**Name shown on Form 1040-NR**

**Your identifying number**

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

<table>
<thead>
<tr>
<th>Nature of Income</th>
<th>(a) 10%</th>
<th>(b) 15%</th>
<th>(c) 30%</th>
<th>(d) Other (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Dividends and dividend equivalents:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Dividends paid by U.S. corporations</td>
<td>1a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Dividends paid by foreign corporations</td>
<td>1b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Dividend equivalent payments received with respect to section 671(m) transactions</td>
<td>1c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Interest:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Mortgage</td>
<td>2a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Paid by foreign corporations</td>
<td>2b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Other</td>
<td>2c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Industrial royalties (patents, trademarks, etc.)</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Motion picture or TV copyright royalties</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Other royalties (copyrights, recording, publishing, etc.)</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Real property income and natural resources royalties</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Pensions and annuities</td>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Social security benefits</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Capital gain from line 18 below</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Winnings</td>
<td>9a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Losses</td>
<td>9b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Winnings</td>
<td>10a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Losses</td>
<td>10b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note: Enter winnings only. Losses aren’t allowed</td>
<td>10c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Other (specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**12 Add lines 1a through 12 in columns (a) through (d).**

**13 Multiply line 13 by rate of tax at top of each column.**

**14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a.**

**Capital Gains and Losses From Sales or Exchanges of Property**

**16 Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.**

<table>
<thead>
<tr>
<th>(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)</th>
<th>(b) Date acquired mm/dd/yyyy</th>
<th>(c) Date sold mm/dd/yyyy</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) LOSS If (a) is more than (d), subtract (d) from (a).</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 Add columns (f) and (g) of line 16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2023

166
**Other Information**

Attach to Form 1040-NR.

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Answer all questions.

Name shown on Form 1040-NR

<table>
<thead>
<tr>
<th>Your identifying number</th>
</tr>
</thead>
</table>

**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?

**D** Were you ever:

1. A U.S. citizen?
2. A green card holder (lawful permanent resident) of the United States?

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

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

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

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

<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>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

- 2021
- 2022
- 2023

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

**J** Are you filing a return for a trust?

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

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

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

<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>
</tbody>
</table>

(e) **Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1.

**M** Check the applicable box if:

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

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

Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

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

**TREASURY/IRS SCHEDULE A**

(Form 1040-NR)  
Department of the Treasury  
Internal Revenue Service

Name shown on Form 1040-NR  
Your identifying number

### Taxes You Paid

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>State and local income taxes</td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td>Enter the smaller of line 1a or $10,000 ($5,000 if married filing separately)</td>
<td></td>
</tr>
</tbody>
</table>

### Gifts to U.S. Charities

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Gifts by cash or check. If you made any gift of $250 or more, see instructions</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283 if over $500</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Carryover from prior year</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Add lines 2 through 4</td>
<td></td>
</tr>
</tbody>
</table>

### Casualty and Theft Losses

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions.</td>
<td></td>
</tr>
</tbody>
</table>

### Other Itemized Deductions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Other—from list in instructions. List type and amount:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Total Itemized Deductions

Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part I  Additional Income

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

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

1. Alternative minimum tax. Attach Form 6251
2. Excess advance premium tax credit repayment. Attach Form 8962
3. Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

### Part II  Other Taxes

4. Self-employment tax. Attach Schedule SE
5. Social security and Medicare tax on unreported tip income. Attach Form 4137
6. Uncollected social security and Medicare tax on wages. Attach Form 8919
7. Total additional social security and Medicare tax. Add lines 5 and 6
8. Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
   - If not required, check here
9. Household employment taxes. Attach Schedule H
10. Repayment of first-time homebuyer credit. Attach Form 5405 if required
11. Additional Medicare Tax. Attach Form 8959
12. Net investment income tax. Attach Form 8960
13. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12
14. Interest on tax due on installment income from the sale of certain residential lots and timeshares
15. Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000
16. Recapture of low-income housing credit. Attach Form 8611

(continued on page 2)
### Part II  Other Taxes (continued)

17 Other additional taxes:

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

17a  
17b  
17c  
17d  
17e  
17f  
17g  
17h  
17i  
17j  
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17m  
17n  
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17p  
17q  
17z
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. George entered the U.S. on July 30, 2020 as a student in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2023. For 2023 federal income tax purposes, George is a ________.
   a. Resident alien
   b. Nonresident alien

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For 2023 federal income tax purposes, Amelia is a ________.
   a. Resident alien
   b. Nonresident alien

3. Lucas was a student in F-1 immigration status from December 2014 through June 2022. In August of 2023, Lucas returned to the United States as a graduate student. For 2023 federal income tax purposes, Lucas is a ________.
   a. Resident alien
   b. Nonresident alien

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has not changed his immigration status. For 2023 federal income tax purposes, Antonio is a ________.
   a. Resident alien
   b. Nonresident alien

5. Elise was in the U.S. as a child in J-2 immigration status with her parents from 2011 through 2014. She re-entered the U.S. in 2022 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.
   a. True
   b. False

6. Sara entered the United States on July 30, 2019 in J-1 student immigration status. On July 10, 2022, her husband Joseph joined her in J-2 immigration status. Sara and Joseph had no income in 2023 along with not claiming any treaty benefits. Which form(s) should both Sara and Joseph file for 2023?
   a. No forms
   b. Forms 1040-NR and Forms 8843
   c. Forms 8843
   d. Form 1040 filing married filing jointly
7. Sara and Joseph from Question 6 had a son, Alexander while here in the U.S. on December 5, 2022. For 2023, how many Form(s) 8843 does Sara's family need to file?
   a. 0
   b. 1
   c. 2
   d. 3

8. Sophie and Yves have been in the U.S. in F-1 immigration status, since August 2017. Their 12-year old son, Vincent, has been attending boarding school since June 2016 on F-1 immigration status. For 2023, who must file Form 8843?
   a. Sophie and Yves
   b. Vincent
   c. All three of them
   d. None of them

9. Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June 2024. She arrived in the U.S. as a student in F-1 immigration status on July 20, 2020. For 2023 federal income tax purposes, Celeste is a ________.
   a. Resident alien
   b. Nonresident alien

10. Marcus is a junior majoring in biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 2, 2020. Marcus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2024. For tax purposes, Marcus is considered a nonresident alien.
    a. True
    b. False

11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does not have a tax identification number and he did not work or receive a scholarship in 2023, but had $75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Nico must file both a Form 1040-NR and Form 8843 for 2023.
    a. True
    b. False
12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2021 and lives alone. His wife, Mei, could not accompany him because she had to care for her ailing parents. Bo must file as a________________ even though his spouse was not present in the U.S.

a. Single
b. Qualifying Surviving Spouse (QSS)
c. Married Nonresident Alien

13. Alex and Kim were married in March 2019. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego where he is completing his graduate work. However, Kim left him in March 2023 and has not been heard from since. Her parents will not tell him where she lives. Because Alex does not know Kim’s whereabouts, he can file using the Single filing status.

a. True
b. False
Scenario 1: Enrique Satō

Use the following information to prepare Form 8843.

- Enrique Satō came to the U.S. to study on August 1, 2020, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country, Peru. His home address is 31 Rue de Santos, Lima, 07001, Peru. His address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. His U.S. taxpayer identification number is XXX-XX-XXXX.

- Enrique is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. His 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.

- Enrique has not taken steps to apply for permanent residency. Enrique had no income, so he is not required to file any other tax forms. Enrique 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

Scenario 1: Enrique Sato Test Questions

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

14. Enrique reports his most current nonimmigrant status on line 1b.
   a. True
   b. False

15. Enrique should put 365 days on line 4b, for days of exempted presence for 2023.
   a. True
   b. False

16. What parts of Form 8843 does Enrique need to complete?
   a. Part I
   b. Part II
   c. Parts I and II
   d. Parts I and III

17. Enrique must submit his Form 8843 for tax year 2023 by April 15, 2024?
   a. True
   b. False
Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,400 on qualifying education expenses. She is **not** eligible to claim an education credit on her tax return.
   
   a. True
   
   b. False

19. Ji-yoo received $73 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. How much of Ji-yoo's dividend income will be taxed at 30%?
   
   a. $0, it's taxed at the ordinary rate
   
   b. $0, Per Publication 4011, the correct tax rate is 15%
   
   c. $73

20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid $3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They will **not** be able to claim these expenses on a U.S. tax return.
   
   a. True
   
   b. False

21. Antero is a student in J-1 immigration status from Latvia. He earned $2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Antero include his wages anywhere on Form 1040-NR?
   
   a. Yes
   
   b. No

22. Gus is a student in the U.S. in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. What tax identification number should Gus apply for?
   
   a. SSN
   
   b. ITIN
   
   c. None
23. Elena, a student in F-1 immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes $10,000 for her room and board and $35,000 for tuition and fees. What amount will be taxable on her Form 1040-NR?

a. $0
b. $10,000
c. $35,000
d. $45,000

24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned $2,500 in wages and had federal income tax withholding of $215. Gunther is only required to file Form 8843 for 2023.

a. True
b. False
Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

• Kim Lee, a citizen of South Korea, came to the United States in F-1 immigration status (number 3344123344) on January 01, 2023.

• He has remained in the country since then and is a full-time student at the local university. Kim, born July 25, 2001, is single. He began working at the university on February 10, 2023.

• He filed the proper withholding and treaty forms with the university payroll office before beginning his job. Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.

• Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.

• Kim’s address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He doesn’t want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim’s U.S. income will not be taxed in his home country.

• Using the following information (two Forms 1042-S and a Form W-2), complete Kim’s federal income tax return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)

• 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 2023

**Employee’s social security number**

**Employer identification number (EIN)**

**Employer’s name, address, and ZIP code**

**State University**

**Form 1042-S**

<table>
<thead>
<tr>
<th>Income code</th>
<th>Gross income</th>
<th>0.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>2,000</td>
<td></td>
</tr>
</tbody>
</table>

**Chapter indicator. Enter “3” or “4”**

**Chapter 3 status code**

**Chapter 4 status code**

**Recipient’s U.S. TIN, if any**

**Recipient’s foreign tax identification number, if any**

**Recipient’s account number**

**Recipient’s date of birth (YYYYMMDD)**

**Primary Withholding Agent’s Name (if applicable)**

**Primary Withholding Agent’s EIN**

**Primary Withholding Agent’s GIIN**

**Primary Withholding Agent’s TIN**

**Intermediate or flow-through entity’s EIN, if any**

**Intermediate or flow-through entity’s GIIN**

**Intermediate or flow-through entity’s TIN**

**Country code**

**Foreign tax identification number, if any**

**Address (number and street)**

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

**Payer’s name**

**Payer’s TIN**

**Optional fields**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

**Amended**

**Form 23**

**Cat. No. 11386R**

**Cat. No. 1042-S** (2023)
Form 1042-S, Page 2

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

<table>
<thead>
<tr>
<th>Income code</th>
<th>Gross income</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>6,000</td>
</tr>
</tbody>
</table>

#### 1. Income code

- 1 Income code: 
- 2 Gross income: 6,000
- 3 Chapter indicator: Enter “3” or “4”
- 3a Exemption code: 
- 3b Tax rate: -
- 3c Tax rate: -
- 3d Exemption code: 
- 3e Tax rate: -

#### 2. Net income

- 4a Exemption code: 
- 4b Tax rate: -

#### 3. Withholding allowance

- 5 Withholding allowance: 
- 6 Net income: 
- 7a Federal tax withheld: 
- 7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions): 
- 7c Check if withholding occurred in subsequent year with respect to a partnership interest: 
- 7d Tax withheld by other agents: 

#### 4. Withholding credit

- 8a Exemption code: 
- 8b Tax rate: -
- 9a Withheld tax repealed to recipient pursuant to adjustment procedures (see instructions): 

#### 5. Tax withheld by withholding agent

- 10a Withholding agent’s EIN: XX-XXXXXXX
- 10b Ch. 3 status code: 23
- 10c Ch. 4 status code: 
- 11a Withholding agent’s name: 
- 11b Withholding agent’s address: 122 Main Street, Your City, YS XXXXX
- 11c City or town, state or province, country, ZIP or foreign postal code: 
- 11d Withholding agent’s Global Intermediary Identification Number (GIIN): 
- 11e Intermediary or flow-through entity’s EIN: 
- 11f Intermediary or flow-through entity’s name: 
- 11g Intermediary or flow-through entity’s GIIN: 
- 11h Intermediary or flow-through entity’s address: 
- 11i Intermediary or flow-through entity’s city or town, state or province, country, ZIP or foreign postal code: 

#### 6. Payer’s name

- 16a Payer’s name: 
- 16b Payer’s TIN: 
- 16c Payer’s GIIN: 
- 16d Ch. 3 status code: 
- 16e Ch. 4 status code: 
- 15a Intermediary or flow-through entity’s EIN: 
- 15b Ch. 3 status code: 
- 15c Ch. 4 status code: 
- 15d Intermediary or flow-through entity’s name: 
- 15e Intermediary or flow-through entity’s GIIN: 
- 15f Country code: 
- 15g Foreign tax identification number, if any: 
- 15h Address (number and street): 
- 15i City or town, state or province, country, ZIP or foreign postal code: 

#### 7. Recipient’s name

- 13a Recipient’s name: Kim Lee
- 13b Recipient’s country code: KO
- 13c Address (number and street): 245 2nd Street, International Hall
- 13d City or town, state or province, country, ZIP or foreign postal code: Your City, YS XXXXX
- 17a State income tax withheld: 0.00
- 17b Payer’s state tax no.: XX-XXXXXXX
- 17c Name of state: YS

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Scenario 2: Kim Lee Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Kim Lee.

25. Is $8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
   a. Yes
   b. No

26. Is $8,500 the amount of adjusted gross income on the Form 1040-NR?
   a. Yes
   b. No

27. Is $880 the amount of Itemized deductions on the Form 1040-NR?
   a. Yes
   b. No

28. Is $8,420 the amount for taxable income on the Form 1040-NR?
   a. Yes
   b. No

29. What is the total amount entered for Total income exempt by a treaty from Schedule OI?
   a. $0
   b. $2,000
   c. $6,000
   d. $8,000
## Scenario 3: Rudra Ram

Use the following information to prepare Form 1040-NR.

- Rudra Ram, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2021. He has remained in the country since then and is a full-time student at the local university.

- Rudra was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the university payroll office. Rudra has filed a U.S. tax return Form 1040-NR for 2022. His address in India is B block, GK II, New Delhi – South, Delhi NCR, 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. Rudra 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 Rudra’s federal income tax return. (He has already completed his Form 8843.)

- Rudra received $25 in bank interest from an account he opened with money from his parents, this money is not connected with a U.S. trade or business.

- He owed additional State Income tax when he filed his taxes last year. He mailed a payment of $85 on April 1, 2023 to his state.

- He donated $100 to the American Red Cross as a charitable contribution.

- 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>a Employee’s social security number</th>
<th>OMB No. 1545-0008</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX-XX-XXXXX</td>
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</table>

<table>
<thead>
<tr>
<th>b Employer identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX-XXXXXXX</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>c Employer's name, address, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>First University</td>
</tr>
<tr>
<td>486 Main Street</td>
</tr>
<tr>
<td>Your City, Your State XXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>d Control number</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 Forest Blvd.</td>
</tr>
<tr>
<td>Your City, Your State XXXX</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>e Employee’s first name and initial</th>
<th>Last name</th>
<th>Suff.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rudra</td>
<td>Ram</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>f Employee’s address and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 Forest Blvd.</td>
</tr>
<tr>
<td>Your City, Your State XXXX</td>
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<table>
<thead>
<tr>
<th>Wages, tips, other compensation</th>
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<tr>
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<thead>
<tr>
<th>Social security tax withheld</th>
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<tbody>
<tr>
<td>4</td>
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</table>

<table>
<thead>
<tr>
<th>Medicare wages and tips</th>
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<tbody>
<tr>
<td>5</td>
</tr>
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<table>
<thead>
<tr>
<th>6 Medicare tax withheld</th>
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<td>7</td>
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<table>
<thead>
<tr>
<th>Allocated tips</th>
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<tr>
<th>Dependent care benefits</th>
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<table>
<thead>
<tr>
<th>11 Nonqualified plans</th>
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<tbody>
<tr>
<td>12a</td>
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</tbody>
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<table>
<thead>
<tr>
<th>12b Statutory employee retirement plan</th>
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<tbody>
<tr>
<td>12c Third-party sick pay</td>
</tr>
<tr>
<td>12d Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>15 State Employer’s state ID number</th>
<th>16 State wages, tips, etc.</th>
<th>17 State income tax</th>
<th>18 Local wages, tips, etc.</th>
<th>19 Local income tax</th>
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<tbody>
<tr>
<td>YS XX-XXXXXXX</td>
<td>25,000.00</td>
<td>1,500.00</td>
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</table>

2023 Department of the Treasury—Internal Revenue Service
Scenario 3: Rudra Ram Test Questions

Directions
To answer the following questions, refer to the Form 1040-NR you completed for Rudra Ram.

30. What is the Adjusted Gross Income (AGI) on Form 1040-NR?
   a. $17,000
   b. $22,000
   c. $25,000
   d. $25,500

31. Rudra Ram is a student who is considered a resident of India. According to the U.S.-India Tax Treaty, he can take the standard deduction instead of itemizing.
   a. True
   b. False

32. Rudra will have a refund on Form 1040-NR?
   a. True
   b. False

33. The taxable income line on Rudra’s Form 1040-NR shows $11,150.
   a. True
   b. False
Scenario 4: Sonya Ivanov

Use the following information to prepare 2023 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2021 as a full-time student. Sonya is 25 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.
- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a Form 1040-NR in 2022 as she did not work that year. She started a new job with the university bookstore on January 20, 2023.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However, she is still entitled to take her treaty benefit on her tax return instead.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

<table>
<thead>
<tr>
<th>Form W-2 Wage and Tax Statement</th>
<th>Year 2023</th>
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<tbody>
<tr>
<td>Employee's name and initial</td>
<td>Ivanov</td>
</tr>
<tr>
<td>Last name</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td>2375 Linwood Blvd. Your City, Your State XXXXX</td>
</tr>
<tr>
<td>Employer's state ID number</td>
<td>XS-XXXXXXX</td>
</tr>
<tr>
<td>Employer's state name</td>
<td>College Town University</td>
</tr>
<tr>
<td>Employer's address</td>
<td>23 Southwest Street</td>
</tr>
<tr>
<td>Employer's city, state</td>
<td>Your City, Your State XXXXX</td>
</tr>
<tr>
<td>Employee's social security number</td>
<td>XXX-XX-XXXX</td>
</tr>
<tr>
<td>Employee's address and ZIP code</td>
<td>College Town University</td>
</tr>
</tbody>
</table>

| 1 Wages, tips, other compensation | 15,220.00 |
| 2 Federal income tax withheld     | 622.00 |
| 3 Social security wages           |          |
| 4 Social security tax withheld    |          |
| 5 Medicare wages and tips        |          |
| 6 Medicare tax withheld           |          |
| 7 Social security tips            |          |
| 8 Allocated tips                  |          |
| 9 Nonqualified plans              |          |
| 10 Dependent care benefits        |          |

State Employer’s state ID number: XS-XXXXXXX
State Employer’s state name: College Town University
State Employer’s address: 23 Southwest Street, Your City, Your State XXXXX
State Employer’s city, state: Your City, Your State XXXXX
State Employer’s social security number: XXX-XX-XXXX
State Employer’s address and ZIP code: College Town University

Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department
Scenario 4: Sonya Ivanov Test Questions

Directions
To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Sonya Ivanov.

34. Sonya is allowed to exclude $9,000 of her wages as a treaty benefit on Schedule OI?
   a. True
   b. False

35. The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.
   a. True
   b. False

36. Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.
   a. True
   b. False

37. Sonya is entitled to itemize her deductions.
   a. True
   b. False
Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who first arrived in the U.S. in 2019. Can she file Form 843 to receive a refund of these taxes?
   a. True
   b. False

39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare tax withholding, while Jose's does not. Maria is not entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.
   a. True
   b. False

40. Li, an international student from People’s Republic of China, received $10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2020. He also had a $100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D.
   a. True
   b. False

41. Arthur entered the United States for the first time in 2021. He is a resident of France and is in F-1 immigration status. Arthur won $1,200 at the local casino. Arthur will report the $1,200 on Schedule NEC.
   a. True
   b. False

42. George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2023, born in the U.S. George is required to file a federal income tax return. Which of the following is a true statement?
   a. He can claim exemptions for himself, his wife and his two children.
   b. He only can claim the earned income credit for his U.S.-born child.
   c. The personal and/or dependency exemption deduction for 2022 is $0 through 2025.
   d. None of the above

43. Quang, a graduate student from Vietnam, is in F-1 immigration status. He has been here since April 1, 2023. He has receipts for his donations to his church in Vietnam. Quang can claim these charitable contributions on Form 1040-NR.
   a. True
   b. False
44. Adi is in F-1 immigration status from Chile. He entered the United States in August 2020 and enrolled as a full-time undergraduate student. Adi is pursuing his first degree in mathematics. What credit does Adi qualify for in 2023?
   a. American opportunity credit
   b. Lifetime learning credit
   c. None of the above

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Margarita cannot have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.
   a. True
   b. False

46. Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.
   a. True
   b. False

47. Viktor, who is from Russia, earned wages of $12,335 in 2022. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022 which lowered his taxable income. Viktor received a state refund of $200 in 2023 from the 2022 tax return. Will Viktor report his state tax refund as income on his Form 1040-NR in 2023 or amend his 2022 return?
   a. He needs to include the state income tax refund on his 2023 federal return.
   b. He will remove the $125 state taxes from his 2022 deductions with an amended return.
   c. He does not need to do anything with his state income tax refund.

48. Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan to help pay the tuition through her school’s financial aid office. Letizia graduated in December 2022 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid $65 in interest during 2023. Where can Letizia claim this interest?
   a. Itemized deduction
   b. Adjustment to income
   c. Credit
   d. None of the above

49. Luis, a student from Malta, had $7,500 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

50. Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2023. He had $16,500 in wages reported on Form W-2 and $45 in dividend income. Shakir must complete both Schedules OI and NEC with his Form 1040-NR.
   a. True
   b. False
Directions

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

Please complete this retest 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 retest.

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2023 version.

Residency Status, Form 8843, and Filing Status

Directions

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 Resident/Nonresident questions and 4 scenario-based multiple-choice questions. Read the interview notes for each scenario from the original test.

Allow approximately 20 minutes to complete this segment.

1. George entered the U.S. as a student on July 30, 2020 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2023. For federal income tax purposes, George is a resident alien for 2023.
   a. True
   b. False

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2019 to May 2021 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2022 in J-1 immigration status. For federal income tax purposes, Amelia is a nonresident alien for 2023.
   a. True
   b. False

3. Lucas was a student in F-1 immigration status from March 2019 through June 2022. In August of 2023, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a resident alien for 2023.
   a. True
   b. False

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2019. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2023.
   a. True
   b. False

5. Elise lived with her parents in F-2 immigration status in the United States from August 2012 to June 2014. She returned to the U.S. to attend college in F-1 immigration status on December 5, 2020. Elise needs to file Form 8843 for 2023.
   a. True
   b. False
6. Sara entered the United States on July 30, 2019 in J-1 student immigration status. On January 10, 2022, her husband Joseph joined her in J-2 immigration status. Since Sara and Joseph are nonresident aliens with no income and no treaty benefits to claim, Form 1040-NR does not need to be filed, however both have a requirement to file Form 8843.

   a. True
   b. False

7. Sara and Joseph from Question 6 had a son, Alexander, while here in the U.S. on December 5, 2022. A Form 8843 does **not** need to be filed for Alexander for 2023.

   a. True
   b. False

8. Sophie and Yves have been in the U.S. as students in F-1 immigration status, since August 2017. Their 12-year-old son, Vincent, has been attending a boarding school in the U.S. since June 2016 in F-1 immigration status. Sophie, Yves, and Vincent all need to file Form 8843 for 2023.

   a. True
   b. False

9. Celeste is from Pakistan and is a Ph.D. student in communications engineering who is going to defend her dissertation in June. She arrived in the U.S. as a student on July 20, 2020. Celeste is a resident alien for tax purposes in 2023.

   a. True
   b. False

10. Marcus is a junior majoring in biology. He is in the U.S. in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on December 30, 2020. Marcus worked in a lab on campus in an approved summer internship program for a company in New York. He will graduate in May, 2024. Marcus is considered a resident alien for tax purposes.

    a. True
    b. False

11. Nico is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2023. He does **not** have a tax identification number and he did not work or receive a scholarship in 2023, but had $75 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.

    Nico must file Form 1040-NR to report the $75 interest income from his U.S. savings account.

    a. True
    b. False
12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2021, and lives alone. His wife, Mei, could not accompany him because she had to care for her ailing parents. Bo can file as Single because he did not live with his spouse at all during 2023.
   
   a. True  
   b. False

13. Alex and Kim were married in March 2019, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego, where he is completing his graduate work. However, Kim left him in March 2023 and has not been heard from since. Her parents will not tell him where she lives and he has not heard from her since. Since Alex does not know Kim’s whereabouts what filing status can he use?
   
   a. Single  
   b. Married Filing Separately  
   c. Qualifying Surviving Spouse
Scenario 1: Enrique Satō Retest Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Enrique Satō.

14. What should Enrique enter on Line 1b?
   a. Leave blank
   b. F1 January 1, 2021 H1b
   c. F1

15. Enrique has to complete Lines 4a and 4b.
   a. True
   b. False

16. Enrique only has to complete Part 1 of Form 8843.
   a. True
   b. False

17. What is the due date of Enrique’s Form 8843 for tax year 2023?
   a. April 15, 2024
   b. June 15, 2024
   c. October 15, 2024
   d. December 31, 2024
**Taxability of Income, ITINs, and Credits**

**Introduction**

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Margarita, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,400 on qualifying tuition and educational expenses. She is entitled to claim an education credit on her tax return.

   a. True
   b. False

19. Ji-yoo received $73 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. Ji-yoo's dividend income will be taxed at 30% on Form 1040-NR, Schedule NEC.

   a. True
   b. False

20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. They paid $3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.

   a. True
   b. False

21. Antero is a student in J-1 immigration status from Latvia. He earned $2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Antero should report these wages on Form 1040-NR, Schedule OI.

   a. Yes
   b. No

22. Gus is a student here in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. Gus does not qualify for a Social Security number and should apply for an ITIN.

   a. True
   b. False

23. Elena, a student in F-1 student immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is taxable.

   a. True
   b. False

24. Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned $2,500 in wages and had federal income tax withholding of $215. Gunther needs to file Form 1040-NR and Form 8843 for 2023.

   a. True
   b. False
Scenario 2: Kim Lee Retest Questions

Directions
To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Kim Lee.

25. What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
   a. $2,000
   b. $6,000
   c. $8,500

26. What is on the line for adjusted gross income on Form 1040-NR?
   a. $0
   b. $2,000
   c. $6,000
   d. $8,500

27. What is on the line for Itemized deductions on Form 1040-NR?
   a. $0
   b. $80
   c. $7,920
   d. $8,000

28. What is the amount on the line for taxable income on Form 1040-NR?
   a. $0
   b. $1,920
   c. $5,920
   d. $8,420

29. Is $8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?
   a. Yes
   b. No
Scenario 3: Rudra Ram Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Rudra Ram.

30. What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?
    a. $17,350
    b. $22,350
    c. $22,375
    d. $25,000

31. What amount is entered on the itemized deductions line on Form 1040-NR?
    a. $1,235
    b. $13,600
    c. $13,785
    d. $13,850

32. What is the amount of federal income tax withheld on Form 1040-NR?
    a. $1,050
    b. $2,700
    c. $3,900
    d. $3,985

33. What amount is on the taxable income line of the Form 1040-NR?
    a. $9,400
    b. $9,825
    c. $11,150
    d. $21,300
Scenario 4: Sonya Ivanov Retest Questions

Directions
To answer the following questions, refer to the scenario information for Sonya Ivanov.

34. What amount is Sonya allowed as a treaty benefit?
   a. No limit for the treaty benefit amount
   b. $0
   c. $9,000
   d. $15,220

35. What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1 line?
   a. $0
   b. $6,220
   c. $9,000
   d. $15,220

36. Where on the tax return will Sonya enter her treaty benefits information?
   a. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
   b. Form 1040-NR, Schedule A, Line 7
   c. Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
   d. No treaty amounts are allowed without Form 1042-S.

37. What is the amount of itemized deductions that Sonya is entitled to take?
   a. $0
   b. $220
   c. $622
   d. $9,000
Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who arrived in 2020. What form should Emily use to claim a refund of her Social Security and Medicare taxes withheld?
   a. Form 1040-NR
   b. Form 8843
   c. Form 843

39. Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare withholding. Maria found out her spouse does not have to pay Social Security or Medicare taxes. Maria is not eligible for a refund of her Social Security and Medicare taxes withheld.
   a. True
   b. False

40. Li, an international student from People’s Republic of China, received $10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2019. He also had a $100 capital gain from some U.S. stock he sold. What form and schedules does Li need to complete?
   a. He does not need to file a return
   b. Form 1040-NR, Schedule OI, and Schedule D
   c. Form 1040-NR, Schedule D, and Schedule NEC
   d. Form 1040-NR, Schedule OI, and Schedule NEC

41. Arthur entered the United States for the first time in 2021. He is a resident of France, and in F-1 immigration status. Arthur won $1,200 at the local casino.

Does Arthur need to file Form 1040-NR to report the $1,200?
   a. Yes
   b. No

42. George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S. George earned $85,000 in 2023 from a State University. When he files his federal tax return, he cannot claim his wife and children as dependents.
   a. True
   b. False
43. Quang, a graduate student of physics from Vietnam, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2023. Quang needs help preparing his 2023 tax return. He made donations to a U.S. charity as well as a church in Vietnam and wants to know where to claim them. Which of the following is a true statement?

a. Quang can claim all the charitable contributions as an itemized deduction on Form 1040-NR
b. Quang can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
c. None of the above

44. Adi is in F-1 immigration status from Chile. He entered the United States in August 2023 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics. Does Adi qualify to claim any education credit on his Form 1040-NR?

a. Yes
b. No

c. None of the above

45. Margarita is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Could Margarita have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?

a. Yes
b. No

c. None of the above

46. 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.

47. Viktor, who is from Russia, earned wages of $12,335 in 2021. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022, and it lowered his taxable income for 2022. Viktor received a state refund of $200 in 2023 from the 2022 tax return. Viktor does not need to include this state tax refund on his 2023 federal return.

a. True
b. False

c. None of the above

48. Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan through the school’s financial aid office to help pay the tuition. She graduated in December 2022, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid $65 in interest during 2023. Letizia can claim this interest as an adjustment to income.

a. True
b. False
49. Luis, a student from Malta, had $7,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.

a. True

b. False

50. Shakir is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in May of 2023. He had $16,500 in wages reported on Form W2 and $45 in dividend income.

What form/schedule(s) must Shakir complete?

a. Just Form 1040-NR

b. Form 1040-NR, Schedule OI

c. Form 1040-NR, Schedule NEC

d. Form 1040-NR, Schedules NEC and OI
Over the Phone Interpreter Services Test Questions

Directions

Using your resource materials, answer the following questions:

1. All VITA/TCE sites trained can use OPI services.
   a. True
   b. False

2. SPEC OPI PINs change yearly.
   a. True
   b. False

3. OPI PINs can be shared between VITA/TCE sites.
   a. True
   b. False

4. OPI Languages offered is in Publication ______.
   a. 5547
   b. 5683
   c. 5633
   d. 4012

5. SPEC OPI PINs for tax preparation are assigned by _____.
   a. partner
   b. site
   c. coalition

6. OPI Pins can only be used at sites providing tax return preparation services.
   a. True
   b. False

7. VITA/TCE sites are required to submit their OPI logs weekly by ______________.
   a. 12 noon- Monday
   b. Close of business Monday
   c. 10:00am on Tuesday
   d. At site coordinator’s convience
8. All ___________ (new or existing) should attend OPI training each year.
   a. partners/employees
   b. volunteers
   c. site coordinators
   d. All of the above

9. OPI Services are used for all aspects of the SPEC business model.
   a. True
   b. False

10. OPI Job Aid is Publication ______.
    a. 5547
    b. 4491
    c. 5285
    d. 5683
Over the Phone Interpreter Services Retest Questions

Directions

Using your resource materials, answer the following questions:

1. SPEC OPI services are used for tax return preparation services only.
   a. True
   b. False

2. Partners/sites are permitted to schedule an interpreter in advance.
   a. True
   b. False

3. OPI includes American Sign Language services.
   a. True
   b. False

4. Sites are required to use the SPEC OPI weekly log.
   a. True
   b. False

5. Who should be your first point of contact if you have any questions about OPI services?
   a. A site coordinator
   b. relationship manager
   c. A or B
   d. SPEC OPI Area Point of Contact

6. After completing training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
   a. True
   b. False

7. If you have a call that does not connect with an interpreter, it should be reported on the SPEC OPI Weekly Log.
   a. Yes
   b. No

8. OPI training is conducted annually.
   a. True
   b. False
9. Written authorization is needed to use OPI services for anything other than tax return preparation.
   a. True
   b. False

10. OPI services are only available Monday – Friday.
   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 2023 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 certification, 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 sample 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/TCE** model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. 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
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
www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection
www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)
www.irs.gov/help/ita

Online Services and Tax Information for Individuals
www.irs.gov/Individuals

Tools
- View Your Tax Account
- Get Your Transcript
- Where’s My Refund?

File your taxes
- Special deadlines for taxpayers living overseas and some disaster victims
- What to do if you haven’t filed your tax return
- Filing past due returns
- What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

After you file your taxes
- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

Life Events

Identity Theft Protections

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eBooks
Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: 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: www.irs.gov/newsroom/irs2goapp.

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