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

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

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

Volunteer Standards of Conduct

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

Annually, all VITA/TCE volunteers (whether paid or unpaid workers) 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, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and tax law instructors must certify in Intake/Interview & Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed tax returns must also certify in tax law. Form 13615 is not valid until the sponsoring partner’s approving official (site coordinator, instructor, administrator, etc.), or IRS contact confirms the volunteer’s identity, with a government-issued photo identification (ID), and signs and dates the form.

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

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

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

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

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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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Test Instructions

This is an open-book test. You may use Publication 4696(PR), "VITA/TCE Puerto Rico Resource Guide," and any other materials that you will use as a volunteer. Please complete the test on your own. You should round all fractions to four decimal places.

There are two levels for the Puerto Rico course and test – Level I PR and Level II PR. A list of topics for each level is outlined below in the Test Contents chart.

It is recommended that you use the Practice Lab (explained later) in Link & Learn Taxes to prepare the tax returns for the test scenarios. You can answer the questions in the test booklet and then complete the certification test online using Link & Learn Taxes. Be sure to read each question carefully before you enter your answer online. Online test scoring is immediate. Go to the Link & Learn Taxes e-learning application at www.linklearncertification.com or at www.irs.gov, using the keyword search: Link and Learn Taxes.

To participate in the VITA/TCE Program:

- The Volunteer Standards of Conduct certification is required for all volunteers.
- The Intake/Interview & Quality Review Test, plus either Basic or Advanced certification is required for all volunteers who answer tax law questions, prepare returns, or transmit returns.
- Volunteers may proceed to Puerto Rico Level I after certification in Basic or Advanced.
- Volunteers may proceed to Puerto Rico Level II after certification in Puerto Rico Level I.
- Each test must be passed with a minimum score of 80%.
- If you do not achieve passing score of at least 80%, you should discuss this with your instructor or Site Coordinator.

### Test Contents

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</tbody>
</table>

### Standards of Conduct (Ethics)

Minimum Proficiency Required
8 Correct out of 10

All Volunteers

### Intake/Interview & Quality Review

Minimum Proficiency Required
- Basic: 24 Correct out of 30
- Advanced: 28 Correct out of 35

All tax law certified volunteers, site coordinators, quality reviewers, and instructors

### Basic or Advanced

Minimum Proficiency Required
- Basic: 8 Correct out of 10
- Advanced: 28 Correct out of 35

All volunteer who prepare tax returns

### Level I Puerto Rico Test

Minimum Proficiency Required
12 Correct out of 15

All volunteers who prepare tax returns on Level I Puerto Rico topics

Requires Certification in Basic or Advanced

### Level II Puerto Rico Test

Minimum Proficiency Required
12 Correct out of 15

All volunteers who prepare tax returns on Level II Puerto Rico topics

Requires Certification in Basic or Advanced and Level I Puerto Rico Test
Resources to Help You Successfully Complete Your Certification

VITA/TCE Puerto Rico Resource Guide

Publication 4696(PR), VITA/TCE Puerto Rico Resource Guide, provides worksheets, charts, credit eligibility rules, information, and TaxSlayer® Pro Desktop User Guide. Always take Publication 4696(PR) to the VITA/TCE tax preparation site. It is a key reference used during the certification and return preparation processes.

Practice Lab

The Practice Lab is a tool available through Link & Learn Taxes at https://vita.taxslayerpro.com/IRSTraining or at www.irs.gov. The Practice Lab is the tax preparation software (TaxSlayer Pro) developed for VITA/TCE volunteers. There will be a Practice Lab link included in each course. Access the Practice Lab with a universal password for all VITA/TCE volunteers, provided by your instructor or the IRS representative for the volunteer program. Next, you will need to enter an email address and create a user name and password. Once you have created your user name and alphanumeric password (at least 15 characters); you can sign in to Practice Lab. The Practice Lab is for training purposes only. When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

2020 Tax Tables, Worksheets, and Blank Tax Forms

Tax tables, worksheets, and blank forms are not included in the VITA/TCE training products. They are available for download from the Internet by going to www.irs.gov.

- Form 1040, U.S. Individual Income Tax Return, and Instructions
- Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico), and Instructions
- Form 1040 SR, U.S. Income Tax Return for Seniors
- Form 1116, Foreign Tax Credit
- Schedule 8812, Child Tax Credit
- Publication 575, Pension and Annuity Income, which includes the Simplified Method Worksheet
- Publication 915, Social Security Benefits and Equivalent Railroad Retirement Benefits, Worksheet 1: Figuring Your Taxable Benefits
- Publication 972, Child Tax Credit
- Publication 1321, Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return
- Publication 570, Tax Guide for Individuals With Income From U.S. Possessions

Certification

Certification is required for all volunteers who prepare or review tax returns in the VITA/TCE Program. There is no retest for this course. If you do not pass the test, please work with your Site Coordinator to determine if you can provide volunteer assistance.
Consolidated Answer Sheet

The preferred method for certification is Link & Learn Taxes. If you are unable to access the test on Link & Learn Taxes, use the consolidated answer sheet to record your test answers. After you have recorded your answers and filled in the information on the Test Answer Sheet, tear the sheet out and give it to your instructor or Site Coordinator for grading.

Volunteer Agreement

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification test with a score of 80% or higher.

Volunteers need to sign and date, Form 13615, *Volunteer Standards of Conduct Agreement*. It provides the information related to the VSC and the level(s) of tax law certification the volunteer has achieved.
**Test Answer Sheet**  
**Publication 4695(PR)**

Name _______________________________________
Fax _______________ Telephone ______________

Record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

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**Privacy Act Notice**

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

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

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

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

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### Question Answer

<table>
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**Total Answers Correct:**

**Total Questions:** 15

**Passing Score:** 12 of 15

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### Level II PR

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**Total Answers Correct:**

**Total Questions:** 15

**Passing Score:** 12 of 15

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**VITA/TCE Puerto Rico Test**

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**Hoja de contestaciones del examen**  
**Publicación 4695(PR)**

Nombre ______________________________________
Fax ________________ Teléfono ______________

Registre todas sus contestaciones y desprenda la hoja. Su Instructor le dirá a usted donde enviar su Hoja de contestaciones del examen para ser corregida. Asegúrese de completar y firmar el Formulario 13615, Volunteer Standards of Conduct Agreement.

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**Aviso de la Ley de Información Confidencial**

La Ley de Información Confidencial del 1974, requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir dicha información, porque estamos pidiéndola, y cómo será utilizada. También debemos decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, o obligatoria.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.

Estamos pidiendo esta información para asistirnos en comunicarnos con usted concerniente a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer a los otros que coordinan las actividades y el proveer el personal voluntario en la preparación de la declaración de impuestos en los lugares donde se conducen actividades de acercamiento. La información también se puede utilizar para establecer el control eficaz, enviar correspondencia y para reconocer a los voluntarios.

Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS no va a poder utilizar su ayuda en estos programas.
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 (whether paid or unpaid workers) must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity, with a government issued photo ID, and signs and dates the form.

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

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

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

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

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

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

For additional information on the volunteer standards of conduct, please refer to Publication 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 relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.
Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print) | Volunteer position(s) | 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) | Volunteer signature | Date
---|---|---

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

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<th>Standards of Conduct (Required for ALL)</th>
<th>Intake/Interview &amp; Quality Review</th>
<th>Site Coordinator</th>
<th>Basic</th>
<th>Advanced</th>
<th>*Qualified Experienced Volunteer</th>
<th>Military</th>
<th>International</th>
<th>Puerto Rico</th>
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Federal Tax Law Update Test for Circular 230 Professionals Only

Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, Qualified Experienced Volunteer Test, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions. *Note: Advanced certification is necessary for qualification for CE Credits. The Federal Tax Law Update Test nor the Qualified Experienced Volunteer Test qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

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

Site Coordinator, Sponsoring Partner, Instructor or IRS: 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 (printed) name and title | Approving Official’s signature and date
---|---

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

Parent/Guardian name (printed) | Parent/Guardian signature and date
---|---

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

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

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

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

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

Certification Level (Check only one box below) | Volunteer Hours (Minimum of 10 volunteer hours required to issue CE Credits)
---|---
- Advanced
- OR
- Advanced and One or More Specialty Courses

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

Approving Official's (printed) name and title | Approving Official’s signature and date
---|---

Catalog Number 38847H www.irs.gov Form 13615 (Rev. 10-2020)
The first five questions are designed to measure key competencies related to figuring the allowable portion of standard deductions to U.S. income. They also encourage use of your research tools. Read each scenario carefully and use your reference materials (VITA/TCE Puerto Rico Resource Guide and Publication 1321) to answer the questions. **Round all fractions to four decimal places.**

Using your resource materials, answer the following questions:

1.1 Isabela was a resident of Puerto Rico during 2020. She is single and under 65 years of age. She works as a U.S. government employee and her salary was $34,000. She also received income of $6,000 from a part-time job in Puerto Rico not subject to U.S. tax.

   What is the standard deduction that Isabela can claim?
   a. $10,540
   b. $10,890
   c. $12,200
   d. $14,050

1.2 German and Elena were residents of Puerto Rico in 2020. They are age 72 and file a joint return. German is retired from the U.S. Federal Reserve Bank and Elena is retired from the U.S. government. Their retirement income were $28,000 and $42,000, respectively.

   What is German and Elena’s standard deduction?
   a. $12,600
   b. $18,650
   c. $27,400
   d. $28,000
1.3 Marco is 40 years old, Head of Household, and a resident of Puerto Rico during 2020. Marco has a son who is his dependent. He informed you that he received the following sources of income: $16,000 for a job he performed in the state of Florida; $24,000 received from the federal government for services performed in Puerto Rico. He also received $10,000 from a part-time job in Puerto Rico that is exempt from federal income tax.

What is Marco’s standard deduction?

a. $12,400  
b. $14,920  
c. $20,000  
d. $20,300

1.4 Sebastian is a bona fide resident of Puerto Rico, retired from a local bank, who received Social Security benefits. Does Sebastian have U.S. source income?

a. Yes, he has income from U.S. source.  
b. No, he does not have U.S. source income.

1.5 Carolina is single with three children under 16 years old and files a Form 1040-PR to claim the additional child tax credit. Which filing status is not available for Carolina on Form 1040-PR?

a. Single  
b. Head of Household  
c. Married Filing Jointly  
d. Married Filing Separately
Level I PR Test – Scenario 1: Esmeralda Lander

Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form 499R-2W-2PR

Interview Notes

- Esmeralda Lander is employed as an executive secretary.
- Esmeralda is divorced with three children.
- Social Security numbers: Esmeralda Lander 133-00-XXXX, Delmar Lander, daughter, 599-00-XXXX, Lucas Lander, son, 598-00-XXXX, Henry Lander, son, 597-00-XXXX.
- If she is entitled to a refund, Esmeralda would like to receive it via direct deposit.
- Esmeralda has a checking account from Any Town Credit Union Account Number: 54321 Routing Number: 123456789
- Esmeralda has an Identity Protection Personal Identification Number (IP PIN).
- In 2020, Esmeralda received an Economic Impact Payment (EIP) from the U.S. territory tax agency (the Puerto Rico Department of Treasury) $1,200 for her, plus $500 for each qualifying child.
**Intake/Interview & Quality Review Sheet**

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver’s license) for you and your spouse.

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

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

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

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

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>2. Your spouse’s first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
<th>Are you a U.S. citizen?</th>
<th>Is your spouse a U.S. citizen?</th>
</tr>
</thead>
<tbody>
<tr>
<td>ESMERALDA</td>
<td>LANDER</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>YOURL PHONE #</td>
<td>☑ Yes</td>
<td>☐ No</td>
</tr>
</tbody>
</table>

### Part II – Marital Status and Household Information

<table>
<thead>
<tr>
<th>1. As of December 31, 2020, what was your marital status?</th>
<th>(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ Never Married</td>
<td>a. Full-time student ☑ Yes ☐ No</td>
</tr>
<tr>
<td>☐ Married</td>
<td>b. Totally and permanently disabled ☑ Yes ☐ No</td>
</tr>
<tr>
<td>☐ Divorced</td>
<td>c. Legally blind ☑ Yes ☐ No</td>
</tr>
<tr>
<td>☐ Legally Separated</td>
<td></td>
</tr>
<tr>
<td>☐ Widowed</td>
<td></td>
</tr>
</tbody>
</table>

Date of final decree: 09/15/2011

Date of separate maintenance decree: 09/15/2011

Year of spouse’s death: 09/15/2011

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

| Name (first, last) | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc.) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/20 (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 $4,300 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) |
|--------------------|--------------------------|--------------------------------------------------------------------|------------------------------------------------|---------------------|---------------------------------------------------|--------------------------------------|-------------------------------|-----------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| DELMAR LANDER      | 05/15/10                 | DAUGHTER                                                           | 12                                             | YES                 | YES                                               | NO                                   | YES                           | YES                          | NO                                                                               | YES                                                                               | NO                                                                               | NO                                                                               | NO                                                                               |
| LUCAS LANDER       | 02/12/05                 | SON                                                                | 12                                             | YES                 | YES                                               | YES                                  | NO                            | YES                          | NO                                                                               | NO                                                                               | NO                                                                               | NO                                                                               | NO                                                                               |
| HENRY LANDER       | 05/15/10                 | SON                                                                | 12                                             | YES                 | YES                                               | YES                                  | NO                            | YES                          | NO                                                                               | NO                                                                               | NO                                                                               | NO                                                                               | NO                                                                               |
### Part III – Income – Last Year, Did You (or Your Spouse) Receive

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

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (B) Alimony or separate maintenance payments?</th>
<th>If yes, do you have the recipient’s SSN? Yes No 401K (B) Roth IRA (B) Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4. Any of the following? Medical &amp; Dental (including insurance premiums) Mortgage Interest (Form 1098)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(A) Taxes (State, Real Estate, Personal Property, Sales) Charitable Contributions</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
<td></td>
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<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>
<td></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>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (B) Student loan interest? (Form 1098-E)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. (A) Adopt a child?</td>
<td></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>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. (A) Receive the First Time Homebuyers Credit in 2008?</td>
<td></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>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. (A) File a federal return last year containing a &quot;capital loss carryover&quot; on Form 1040 Schedule D?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
<td></td>
</tr>
</tbody>
</table>
**Additional Information and Questions Related to the Preparation of Your Return**

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

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>You</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

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

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

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

11. Your race?

<table>
<thead>
<tr>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Indian or Alaska Native</td>
</tr>
<tr>
<td>Asian</td>
</tr>
<tr>
<td>Black or African American</td>
</tr>
<tr>
<td>Native Hawaiian or other Pacific Islander</td>
</tr>
<tr>
<td>White</td>
</tr>
<tr>
<td>Prefer not to answer</td>
</tr>
</tbody>
</table>

12. Your spouse’s race?

<table>
<thead>
<tr>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Indian or Alaska Native</td>
</tr>
<tr>
<td>Asian</td>
</tr>
<tr>
<td>Black or African American</td>
</tr>
<tr>
<td>Native Hawaiian or other Pacific Islander</td>
</tr>
<tr>
<td>White</td>
</tr>
<tr>
<td>Prefer not to answer</td>
</tr>
<tr>
<td>No spouse</td>
</tr>
</tbody>
</table>

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

14. Your spouse’s ethnicity? □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ 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 voluntary 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.T:CAR:MP:T:T.SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
222

<table>
<thead>
<tr>
<th>Fecha de Nacimiento</th>
<th>Día</th>
<th>Mes</th>
<th>Año</th>
</tr>
</thead>
</table>

2. Nombre y Dirección Postal del Patrón

DEPARTAMENTO DE CARRETERAS
PO BOX 100
SAN JUAN PR 00926

Número de Teléfono del Patrón

Fecha de Nacimiento: 31 de enero - Filing date: January 31

Año: 2020

Información para el Departamento de Hacienda - Department of the Treasury Information

<table>
<thead>
<tr>
<th>Sección</th>
<th>Valor</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Ingresos - Revenues</td>
<td>133-00-XXXX</td>
</tr>
<tr>
<td>8. Comisiones - Commissions</td>
<td>43,000.00</td>
</tr>
<tr>
<td>9. Beneficios - Allowances</td>
<td>45,000.00</td>
</tr>
<tr>
<td>10. Propinas - Tips</td>
<td>2,790.00</td>
</tr>
<tr>
<td>11. Total = 7 + 8 + 9 + 10</td>
<td>43,000.00</td>
</tr>
<tr>
<td>14. Fondos de Retiro Gubernamentales/Retirement Funds</td>
<td>1,800.00</td>
</tr>
<tr>
<td>15.Contribuciones a Programas Atacar/Contributions to GOUSA Plans</td>
<td>652.50</td>
</tr>
<tr>
<td>16. Beneficios - Revenues</td>
<td>2,000.00</td>
</tr>
<tr>
<td>17. Beneficios - Revenues</td>
<td>2,000.00</td>
</tr>
<tr>
<td>18. Beneficios - Revenues</td>
<td>2,000.00</td>
</tr>
<tr>
<td>19. Beneficios - Revenues</td>
<td>2,000.00</td>
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<tr>
<td>20. Beneficios - Revenues</td>
<td>2,000.00</td>
</tr>
<tr>
<td>21. Beneficios - Revenues</td>
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</tbody>
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Información para el Seguro Social - Social Security Information

<table>
<thead>
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<th>Sección</th>
<th>Valor</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Ingresos - Revenues</td>
<td>133-00-XXXX</td>
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<tr>
<td>13. Beneficios - Revenues</td>
<td>43,000.00</td>
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Información para el Seguro Social - Social Security Information

<table>
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<tr>
<th>Sección</th>
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<tbody>
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<td>17. Beneficios - Revenues</td>
<td>1,800.00</td>
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Información para el Seguro Social - Social Security Information

<table>
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<th>Valor</th>
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<td>25. Beneficios - Revenues</td>
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<td>26. Beneficios - Revenues</td>
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Información para el Seguro Social - Social Security Information

<table>
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<th>Sección</th>
<th>Valor</th>
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<tbody>
<tr>
<td>27. Beneficios - Revenues</td>
<td>652.50</td>
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<td>28. Beneficios - Revenues</td>
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<td>35. Beneficios - Revenues</td>
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<td>36. Beneficios - Revenues</td>
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Información para el Seguro Social - Social Security Information

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<th>Valor</th>
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<tbody>
<tr>
<td>37. Beneficios - Revenues</td>
<td>652.50</td>
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<td>38. Beneficios - Revenues</td>
<td>652.50</td>
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<td>39. Beneficios - Revenues</td>
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<td>43. Beneficios - Revenues</td>
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<td>44. Beneficios - Revenues</td>
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<tr>
<td>45. Beneficios - Revenues</td>
<td>652.50</td>
</tr>
<tr>
<td>46. Beneficios - Revenues</td>
<td>652.50</td>
</tr>
</tbody>
</table>
Based on the information provided by Esmeralda Lander, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

1.6 What is the amount of the additional child tax credit on line 3, Part II, in Form 1040-PR?
   a. $0
   b. $3,443
   c. $4,131
   d. $4,200

1.7 What filing status should Esmeralda use in Form 1040-PR?
   a. Single
   b. Married Filing Jointly
   c. Married Filing Separately
   d. Qualifying Widow

1.8 The amount of income derived from sources within Puerto Rico that should be reported on Form 1040-PR is:
   a. $0
   b. $38,000
   c. $44,800
   d. $45,000

1.9 The IRS issues an Identity Protection Personal Identification Number (IP PIN) to protect and confirm taxpayer identity when submitting a tax return.
   a. True
   b. False

1.10 The amount of the Additional Child Tax Credit for Esmeralda will be the smaller of the Social Security tax withheld and Medicare tax withheld or the number of qualifying children multiply by $1,400.
   a. True
   b. False
Level I PR Test – Scenario 2: Bernard Guerrero and Ana Leon

Taxpayer Documents

• Completed Intake/Interview and Quality Review Sheet
• Forms 499R-2W-2PR

Interview Notes

• Bernard Guerrero and Ana Leon are married. Both work for the Commonwealth of Puerto Rico. They are bona fide residents of Puerto Rico.
• Bernard and Ana’s SSNs are 581-00-XXXX and 582-00-XXXX respectively.
• Ana is a teacher for the Department of Education; her wages for this year were $44,000.
• Her contributions for Social Security and Medicare were $0 and $638, respectively.
• Bernard is an accountant for the Puerto Rico Tourism Company; his wages for this year were $26,000.
• His contributions for the Social Security and Medicare were $1,612 and $377, respectively.
• They have three children under 16 and an older child Henry, who is permanently and totally disabled.
• In 2020, they received an Economic Impact Payment (EIP) from the U.S. territory tax agency (the Puerto Rico Department of Treasury) $2,400 for them, plus $500 for each qualifying child.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date of Birth</th>
<th>Relationship</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward Guerrero</td>
<td>3-12-2016</td>
<td>Son</td>
<td>583-00-XXXX</td>
</tr>
<tr>
<td>Maria Guerrero</td>
<td>3-12-2016</td>
<td>Daughter</td>
<td>584-00-XXXX</td>
</tr>
<tr>
<td>Barbara Guerrero</td>
<td>4-15-2012</td>
<td>Daughter</td>
<td>585-00-XXXX</td>
</tr>
<tr>
<td>Henry Guerrero</td>
<td>6-01-2000</td>
<td>Son</td>
<td>586-00-XXXX</td>
</tr>
</tbody>
</table>
**Intake/Interview & Quality Review Sheet**

**Part I – Your Personal Information**

1. **Your first name**
   - M.I.:
   - Last name: GUERRERO
   - Daytime telephone number:
   - Are you a U.S. citizen? Yes ☑ No □

2. **Your spouse’s first name**
   - M.I.:
   - Last name: LEON
   - Daytime telephone number:
   - Is your spouse a U.S. citizen? Yes ☑ No □

3. **Mailing address**
   - 1763 EUGENIO MARIA DE HOSTOS ST
   - Apt #: PR
   - City: MAYAGUEZ
   - State: 00682
   - ZIP code:

4. **Your Date of Birth**
   - 02/14/1970
   - Your job title: ACCOUNTANT

5. **Your spouse’s Date of Birth**
   - 09/02/1968
   - Your spouse’s job title: TEACHER

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

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

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

9. **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, 2020, what was your marital status?**
   - ☑ Married
   - □ Never Married
   - □ Divorced
   - □ Widowed

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

<table>
<thead>
<tr>
<th>Name (first, last)</th>
<th>Date of Birth (mm/dd/yy)</th>
<th>Relationship to you (for example: son, daughter, parent, 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 12/31/20 (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, n/a)</th>
<th>Did this person have less than $4,300 of income? (yes, no, n/a)</th>
<th>Did the taxpayer(s) provide more than 60% 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>EDWARD GUERRERO</td>
<td>03/12/16</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
</tr>
<tr>
<td>MARIA GUERRERO</td>
<td>03/12/16</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
</tr>
<tr>
<td>BARBARA GUERRERO</td>
<td>04/15/12</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>NO</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
<td>NO (n/a)</td>
</tr>
<tr>
<td>HENRY GUERRERO</td>
<td>06/01/00</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>YES</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
<td>YES (n/a)</td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

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

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

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? ☐ Yes ☐ No</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? ☐ IRA (A) ☐ 401K (B) ☐ Roth IRA (B) ☐ Other</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>4. 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 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>
<tr>
<td>☒</td>
<td></td>
<td></td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return

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

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

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

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

5. Did you live in an area that was declared a Federal disaster area? □ Yes □ No

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

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

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

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

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

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

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

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

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

14. Your spouse’s ethnicity?
   - □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ 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, 6E.W./CAR/MP:TEP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
<table>
<thead>
<tr>
<th><strong>Fecha de radicación:</strong> 31 de enero</th>
<th><strong>Filing date:</strong> January 31</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Año:</strong> 2020</td>
<td><strong>Year:</strong> 2020</td>
</tr>
<tr>
<td><strong>Fecha de radicación:</strong> 31 de enero</td>
<td><strong>Filing date:</strong> January 31</td>
</tr>
<tr>
<td><strong>Año:</strong> 2020</td>
<td><strong>Year:</strong> 2020</td>
</tr>
</tbody>
</table>
Level I PR Test – Scenario 2 Test Questions

Based on the information provided by Ana and Bernard, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

1.11 What is the income derived from sources within Puerto Rico that should be reported on Form 1040-PR Part II, line 1?
   a. $0
   b. $44,000
   c. $62,000
   d. $70,000

1.12 How many dependents are eligible for the additional child tax credit?
   a. 0
   b. 3
   c. 4
   d. 5

1.13 How much is the additional child tax credit that Ana and Bernard are entitled to receive?
   a. $1,000
   b. $1,400
   c. $2,627
   d. $5,600

1.14 Which of the following questions must be answered to meet the child tax credit due diligence requirements? (Select the best answer.)
   a. Does the child reside with the taxpayer who is claiming the child tax credit/additional child tax credit?
   b. Did you review adequate information to determine that the taxpayer is eligible to claim the credit and in what amount?
   c. Is this child currently or intended to be, a qualifying child on any other individual’s tax return?
   d. All of the above.

1.15 Which form should be completed by Ana and Bernard to claim the additional child tax credit?
   a. Form 870
   b. Schedule 8812
   c. Form 1040-PR or Form 1040-SS
The first five questions are designed to measure key competencies related to figuring the allowable portion of itemized deductions to U.S. income; calculating the source of pension income for service performed partly in the U.S. and partly in Puerto Rico; and determining the taxable portion of Social Security benefits. Read each scenario carefully and use your reference materials (VITA/TCE Puerto Rico Resource Guide and Publication 1321) to answer the questions. **Round all fractions to four decimal places.**

2.1 Adan and Eva are both under age 65 and bona fide residents of Puerto Rico who file a joint return. Adan had self-employed gross income of $30,000 from his business in Puerto Rico. Eva works for the federal government and her salary was $45,000. Before calculating the allowable portion, they had the following eligible expenses:

- Medical expenses: $7,500
- Home mortgage interest: $14,200
- Real estate taxes: $2,100
- Charitable contributions: $2,500

What is the amount of itemized deductions that can be claimed?

a. $12,000
b. $12,405
c. $15,780
d. $24,800

2.2 Based on Adan and Eva’s information (see exercise 2.1 above), they will have a greater benefit if they claim the standard deduction.

a. True
b. False

2.3 Franklin is a single taxpayer, 63 years old, and a bona fide resident of Puerto Rico with no dependents. Franklin received a Form SSA-1099, Social Security benefits, showing $28,950 in box 3. Is any part of his Social Security benefits subject to U.S. income tax?

a. Yes
b. No
2.4 In 2020, Alex, 60 years old, resident of Puerto Rico, received $37,000 from his U.S. Civil Service pension. The benefits of this pension are attributed to a 25-year career with the federal government; of which he served 10 years in the state of New York and 15 years in Puerto Rico.

Which amount of Alex’s pension is taxable to the United States?

a. $0  
b. $14,800  
c. $22,200  
d. $37,000

2.5 Hidalgo is single, 70 years old and received Form SSA-1099 for 2020, which shows benefits of $38,200 in box 5. He also received the following income during 2020:

- Taxable pension from the University of Puerto Rico of $18,000
- Salary of $10,000 from a company in Puerto Rico
- Taxable IRA distribution of $9,000 from a bank in Puerto Rico

Using Publication 915, Worksheet 1, what amount of his Social Security benefit is taxable to the United States?

a. $0  
b. $23,285  
c. $25,000  
d. $38,200
Level II PR Test – Scenario 1: Magnolia Arroyo

Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form CSA 1099-R
- Form SSA-1099

Interview Notes

- Magnolia Arroyo is 70 and was born on January 2, 1950.
- Magnolia’s SSN is 123-00-XXXX and her grandson Henry Cobb’s SSN is 124-00-XXXX.
- Her grandson, Henry, was born on July 23, 2007 and has lived with her for the last three years.
- Magnolia pays the total cost of keeping up a home for herself and her grandson.
- She does not want to contribute to the presidential election campaign.
- If a refund or balance is due, Magnolia would like a direct deposit to or direct debit from her checking account 67890; routing number 021904512.
- Her address and SSN are correct and were validated during the interview.
- Magnolia is retired from the Civil Service Retirement System. She has a single life annuity and began receiving retirement benefits on January 5, 2007. The pension is attributed to services performed in New York. Magnolia moved to Puerto Rico in 2010.
- Magnolia receives Social Security benefits.
- In 2020, Magnolia received an Economic Impact Payment (EIP) of $1,200 for her, plus $500 for her qualifying child.
- According to the Simplified Method, Magnolia can recover $1,866 tax free annually
**Form 13614-C**

Department of the Treasury - Internal Revenue Service

**Intake/Interview & Quality Review Sheet**

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

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
   - MAGNOLIA
2. Your spouse’s first name
   - ARROYO

### Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?
   - Never Married
   - Married
   - Divorced
   - Legally Separated
   - Widowed

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

| Name (first, last) | Date of Birth (mm/dd/yyyy) | 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 12/31/20 (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 $4,000 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) |
|-------------------|---------------------------|------------------------------------------------------------------|---------------------------------------------|---------------------|--------------------------------------------------|--------------------------------------|---------------------------------|----------------------------------------|-------------------------------------------------|----------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|
| HENRY COBB        | 07/23/07                 | GRANDSON                                                         | 12                                         | YES                 | YES                                             | S                                    | YES                             | NO                                     | YES                                              | NO                                  | YES                                           | NO                                           | YES                                           |

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
### VITA/TCE Puerto Rico Test

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>1. (B) Wages or Salary? (Form W-2)</td>
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#### Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

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<td>2. Contributions to a retirement account? □ IRA (A) □ 401K (B) □ Roth IRA (B) □ Other</td>
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<td>4. Any of the following? □ (A) Medical &amp; Dental (including insurance premiums) □ (A) Mortgage Interest (Form 1098)</td>
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<td>8. (B) Student loan interest? (Form 1098-E)</td>
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#### Part V – Life Events – Last Year, Did You (or Your Spouse)

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<tr>
<td>X</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>
<td></td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>3. (A) Adopt a child?</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?</td>
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<td>If yes, for which tax year?</td>
<td></td>
</tr>
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<td>X</td>
<td></td>
<td></td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
<td></td>
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<td>6. (A) Receive the First Time Homebuyers Credit in 2008?</td>
<td></td>
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<td>7. (B) Make estimated tax payments or apply last year’s refund to this year’s tax?</td>
<td></td>
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<td>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>
<td></td>
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<tr>
<td>X</td>
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<td></td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
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<td>X</td>
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<td></td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
<td></td>
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</table>
Additional Information and Questions Related to the Preparation of Your Return

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

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

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

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

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

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

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

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

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

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

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

14. Your spouse’s ethnicity?  □ Hispanic or Latino  □ Not Hispanic or Latino  □ Prefer not to answer  □ 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 1545-1984. 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/CA/MP:T:T:SP 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
Level II PR Test – Scenario 1 Test Questions

Please complete Form 1040, Publication 915, Worksheet 1, and the child tax worksheet to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

2.6 What is the taxable portion of Magnolia’s pension?
   a. $15,000
   b. $29,250
   c. $35,651
   d. $47,602

2.7 What is the maximum amount of the foreign tax credit that Magnolia can claim?
   a. $0
   b. $1,240
   c. $3,000
   d. $3,236

2.8 What is the amount of Magnolia’s standard deduction?
   a. $4,000
   b. $12,400
   c. $19,000
   d. $20,300

2.9 Is Magnolia entitled to claim the additional child tax credit?
   a. Yes
   b. No

2.10 Is Magnolia entitled to claim the child tax credit?
   a. Yes
   b. No
Level II PR Test – Scenario 2: Lorenzo Nogales and Virginia Ravalli

Taxpayer Documents

- Completed Intake/Interview & Quality Review Sheet
- Forms W-2 for Lorenzo Nogales and Virginia Ravalli

Interview Notes

- Lorenzo Nogales and Virginia Ravalli are married, filing a joint return, and have two dependent children under the age of 16.
- Virginia’s mother, Caroline Ravalli, lives with them. She is permanently and totally disabled. Caroline received Social Security benefits that are not taxable and were not used for her support.
- The children qualify for claiming the child tax credit.
- The Social Security number for Lorenzo is 134-00-XXXX (date of birth: 09/23/1972) and for Virginia is 135-00-XXXX (date of birth: 01/25/1970).
- They have a daughter, Crystal (date of birth: 05/13/2012; SSN: 136-00-XXXX), and a son, Louis (date of birth: 02/15/2014; SSN: 137-00-XXXX). Caroline Ravalli’s SSN is 138-00-XXXX (date of birth: 03/30/1948).
- They do not itemize deductions.
- The Puerto Rico tax liability for 2020 is $3,020.
- Lorenzo and Virginia provided the entire cost of maintaining the household and all the support for their children and for Caroline. Lorenzo and Virginia do not have any excess of foreign taxes in prior years to be used in the current year.
- They have contributions to a retirement plan (401k), use Form 8880.
- Lorenzo and Virginia received an Economic Impact Payment (EIP) of $3,400 in 2020.
### Intake/Interview & Quality Review Sheet

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

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

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

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

### Part I – Your Personal Information

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

<table>
<thead>
<tr>
<th>1. Your first name</th>
<th>M.I.</th>
<th>Last name</th>
<th>Daytime telephone number</th>
<th>Are you a U.S. citizen?</th>
<th>Org. Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>LORENZO</td>
<td></td>
<td>NOGALES</td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>2. Your spouse’s first name</td>
<td>M.I.</td>
<td>Last name</td>
<td>Daytime telephone number</td>
<td>Is your spouse a U.S. citizen?</td>
<td>Org. Number</td>
</tr>
<tr>
<td>VIRGINIA</td>
<td></td>
<td>RAVALLI</td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

### Mailing address

<table>
<thead>
<tr>
<th>VALLE VERDE 9087 GIRASOL ST</th>
<th>Apt #</th>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>GUAYNABO</td>
<td></td>
<td></td>
<td></td>
<td>00871</td>
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</tbody>
</table>

### Date of Birth

<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>09/23/1972</td>
<td>CUSTOMER SERVICE</td>
<td>a. Full-time student</td>
</tr>
<tr>
<td>01/25/1970</td>
<td>NURSE</td>
<td>b. Totally and permanently disabled</td>
</tr>
</tbody>
</table>

### Your spouse’s Date of Birth

<table>
<thead>
<tr>
<th>7. Your spouse’s Date of Birth</th>
<th>8. Your spouse’s job title</th>
<th>9. Last year, was your spouse:</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/24/1960</td>
<td>NURSE</td>
<td>a. Full-time student</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>10. Can anyone claim you or your spouse as a dependent?</th>
<th>11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes / No / Unsure</td>
<td>Yes / No</td>
</tr>
</tbody>
</table>

### Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?

- Never Married
- Married
- Divorced
- Legally Separated
- Widowed

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

Date of Birth

<table>
<thead>
<tr>
<th>Name (first, last) Do not enter your name or spouse’s name below</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 12/31/20</th>
<th>Full-time Student last year (yes/no)</th>
<th>Totally and Permanently Disabled (yes/no)</th>
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<tr>
<td>CRYSTAL NOGALES</td>
<td>05/13/12</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>LOUIS NOGALES</td>
<td>02/15/14</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>CAROLINE RAVALLI</td>
<td>03/30/48</td>
<td>PARENT</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>S</td>
<td>NO</td>
<td>YES</td>
</tr>
</tbody>
</table>

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

To be completed by a Certified Volunteer Preparer

- Is this person a qualifying child/relative of any other person? (yes/no)
- Did this person provide more than 50% of their own support? (yes/no)
- Did this person have less than $4,300 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)
<table>
<thead>
<tr>
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<th>Part III – Income – Last Year, Did You (or Your Spouse) Receive</th>
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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>
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1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

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

5. Did you live in an area that was declared a Federal disaster area?
   □ Yes        □ No

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

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7. Would you say you can carry on a conversation in English, both understanding & speaking?
   □ Yes        □ No

8. Would you say you can read a newspaper or book in English?
   □ Yes        □ No

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

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

11. Your race?
    □ American Indian or Alaska Native
    □ Asian
    □ Black or African American
    □ Native Hawaiian or other Pacific Islander
    □ White

12. Your spouse’s race?
    □ American Indian or Alaska Native
    □ Asian
    □ Black or African American
    □ Native Hawaiian or other Pacific Islander
    □ White

13. Your ethnicity?
    □ Hispanic or Latino
    □ Not Hispanic or Latino

14. Your spouse’s ethnicity?
    □ Hispanic or Latino
    □ Not Hispanic or Latino

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.MPT.T.T.SP. 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form 13614-C (Rev. 10-2020)
### W-2 Wage and Tax Statement

<table>
<thead>
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<td>2020</td>
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</table>

#### Employee Information
- **Social Security Number**: 134-00-XXXX
- **Employer Identification Number (EIN)**: 74-100XXXX
- **Name and Address**: Department of the Treasury, PO Box 600, NEW ORLEANS LA 70160
- **Employee’s Name and Initials**: LORENZO NOGALES, VALLE VERDE, 9087 GIRASOL ST, GUAYNABO PR 00971
- **State and Employer’s State ID Number**: PR 74-100XXXX
- **Wages, Tips, Other Compensation**: $46,687.00
- **Social Security Wage**: $51,437.00
- **Medicare Wages and Tips**: $51,437.00
- **Social Security Tips**: $7,437.00
- **Local Income Tax**: $23,001.00
- **Social Security Tax Withheld**: $3,189.09
- **Medicare Tax Withheld**: $745.84
- **Allocated Tips**: $440.00
- **Dependent Care Benefits**: $1,250.00
- **State Income Tax**: $3,936.00
- **Local Income Tax**: $215.00
- **NT Health**: 1,165.00
- **COLA**: 1,759.00
- **YTD PR Ret**: 483.00
- **Other**: NT HEALTH 1,480.00, COLA 1,213.00, YTD PR Ret 215.00
- **Employee's First Name and Initials**: LORENZO
- **Last Name**: NOGALES
- **Suff.**: VALLE VERDE
- **Address**: 9087 GIRASOL ST, GUAYNABO PR 00971

#### Copy B
- To BeFiled With Employee’s FEDERAL Tax Return.
- This information is being furnished to the Internal Revenue Service.
Level II PR Test – Scenario 2 Test Questions

Complete the Form 1040, schedules, and worksheet based on the information provided by Lorenzo and Virginia, complete Form 1040, the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

2.11 Lorenzo and Virginia’s total income shown on line 1 of Form 1040 is:
   a. $0
   b. $52,314
   c. $68,208
   d. $72,958

2.12 Lorenzo and Virginia are eligible to claim which of the following non-refundable credits on their 2020 tax return?
   a. Child tax credit
   b. Other dependent credit
   c. Foreign tax credit
   d. All of the above

2.13 What is the amount of Lorenzo and Virginia’s standard deduction?
   a. $0
   b. $12,400
   c. $21,900
   d. $24,800

2.14 Which of the following items are included in the total payments on Lorenzo and Virginia’s tax return?
   a. Federal income tax withheld from Form W-2
   b. Refundable additional child tax credit
   c. Only refundable credits
   d. Both a and b

2.15 What is the amount reported on Form 1116, Part I, Line 7 as net foreign taxable income?
   a. $0
   b. $43,408
   c. $46,053
   d. $72,958

1.1 Isabela fue residente de Puerto Rico durante todo el año 2020, es soltera y menor de 65 años. Trabaja como empleada federal y sus ingresos de salarios fueron de $34,000. Además, recibió ingresos de un trabajo a tiempo parcial en Puerto Rico por $6,000.

¿Qué cantidad puede Isabela reclamar como deducción fija?

a. $10,540  
b. $10,890  
c. $12,200  
d. $14,050

1.2 German y Elena fueron residentes de Puerto Rico en el 2020, tienen 72 años y radican una planilla en conjunto. German trabaja para el U.S. Federal Reserve Bank y Elena es retirada del gobierno federal, sus pensiones de retiro fueron $28,000 y $42,000, respectivamente.

¿Qué cantidad German y Elena pueden reclamar como deducción fija?

a. $12,600  
b. $18,650  
c. $27,400  
d. $28,000

1.3 Marco tiene 40 años, es jefe de familia soltero y residente de Puerto Rico durante el 2020. Marco tiene un hijo que es su dependiente. El le informa que recibió los siguientes ingresos: $16,000 por un trabajo que realizó en el estado de la Florida; $24,000 que devengó en Puerto Rico como empleado federal. El también recibió $10,000 por concepto de un trabajo a tiempo parcial en Puerto Rico exento de contribución sobre ingreso federal.

¿Qué cantidad puede Marco reclamar como deducción fija?

a. $12,400  
b. $14,920  
c. $20,000  
d. $20,300
1.4 Sebastian es residente bona fide de Puerto Rico, retirado de un banco local y recibió beneficios de Seguro Social. Favor indicar si Sebastian recibe ingresos de fuentes de Estados Unidos.
   a. Sí, el recibe ingresos de fuentes de Estados Unidos.
   b. No, el no recibe ingresos de fuentes de Estados Unidos.

1.5 Carolina es solteras con tres dependientes menores de 16 años, ella completa la Forma 1040-PR para reclamar el Crédito Adicional por Hijos. Cuál estado personal no está disponible para Carolina en la Forma 1040-PR?
   a. Soltero
   b. Jefe de Familia
   c. Casado rindiendo en conjunto
   d. Casado rindiendo por separado
Level I PR Examen – Escenario 1: Esmeralda Lander

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario 499R-2W-2PR

Anotes de la Entrevista

- Esmeralda Lander trabaja como secretaria ejecutiva.
- Esmeralda es divorciada y tiene tres hijos.
- Los números de Seguro Social: Esmeralda Lander, 133-00-XXXX; Delmar Lander, hija, 599-00-XXXX; Lucas Lander, hijo, 598-00-XXXX; Henry Lander, hijo, 597-00-XXXX.
- Si tiene derecho a un reembolso, Esmeralda quisiera recibirlo a través de depósito directo.
- Esmeralda tiene una cuenta de cheques en Any Town Credit Union. Número de cuenta: 54321 Número de ruta: 123456789
- Esmeralda recibió un Identity Protection Personal Identification Number (IP PIN).
- En el 2020, Esmeralda recibió el Pago de Impacto Económico (EIP) de la agencia tributaria territorial (el Departamento de Hacienda de Puerto Rico) $1,200 por ella, además recibió $500 por cada dependiente elegible.
Form 13614-C  
(October 2020)  
Department of the Treasury - Internal Revenue Service  
Intake/Interview & Quality Review Sheet  

You will need:  
• Tax Information such as Forms W-2, 1099, 1098, 1095.  
• Social security cards or ITIN letters for all persons on your tax return.  
• Picture ID (such as valid driver's license) for you and your spouse.  

• Please complete pages 1-4 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 wt.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  
ESMERALDA  
M.I.  
Last name  
LANDER  
Daytime telephone number  
YOUR PHONE #  
Are you a U.S. citizen?  
☑️ Yes ☐ No  

2. Your spouse’s first name  
☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  

3. Mailing address  
COND LOS NARANJALES EDIFICIO D  
State  
PR  
ZIP code  
00985  

4. Your Date of Birth  
08/08/1969  
5. Your job title  
EXECUTIVE SECRETARY  
6. Last year, were you:  
a. Full-time student ☑️ Yes ☐ No  
8. Your spouse’s job title  
☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  

7. Your spouse’s Date of Birth  
9. Last year, was your spouse:  
 a. Full-time student ☑️ Yes ☐ No  
b. Totally and permanently disabled ☐ Yes ☐ No  
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  
☐ Yes ☐ No  
☐ Yes ☐ No  

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

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

1. As of December 31, 2020, what was your marital status?  
☐ Never Married  
☐ Married  
☐ Divorced  
☐ Legally Separated  
☒ Widowed  

☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  

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

b. Did you live with your spouse during any part of the last six months of 2020?  
☐ Yes ☐ No  

Date of final decree  
09/15/2011  

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  

| 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 12/31/20 (S/M) | Full-time Student (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 household support? (yes/no) | Did this person have less than $4,300 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) | To be completed by a Certified Volunteer Preparer |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DELMAR LANDER | 05/15/10 | DAUGHTER | 12 | YES | YES | S | YES | NO |
| LUCAS LANDER | 02/12/05 | SON | 12 | YES | YES | S | YES | NO |
| HENRY LANDER | 05/15/10 | SON | 12 | YES | YES | S | YES | NO |

To be completed by a Certified Volunteer Preparer  

Catalog Number 52121E  
www.irs.gov  
Form 13614-C (Rev. 10-2020)
Check appropriate box for each question in each section

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

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

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<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No</td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? RA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
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<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>X</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>X</td>
<td></td>
<td>(A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>5. (B) Child or dependent care expenses such as daycare?</td>
</tr>
<tr>
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<td></td>
<td></td>
<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>8. (B) Student loan interest? (Form 1098-E)</td>
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**Part V – Life Events – Last Year, Did You (or Your Spouse)**

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Additional Information and Questions Related to the Preparation of Your Return

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

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:  
   □ Yes □ No  
   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

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

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

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

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

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

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

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Catalog Number 52121E  www.irs.gov  Form 13614-C (Rev. 10-2020)
<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>First Name</td>
<td>ESMEERALDA</td>
</tr>
<tr>
<td>2</td>
<td>Last Name</td>
<td>LANDER</td>
</tr>
<tr>
<td>3</td>
<td>Social Security</td>
<td>133-00-XXXX</td>
</tr>
<tr>
<td>4</td>
<td>Employer ID</td>
<td>66-200XXXX</td>
</tr>
<tr>
<td>5</td>
<td>Wages</td>
<td>43,000.00</td>
</tr>
<tr>
<td>6</td>
<td>Total Social Security Withheld</td>
<td>45,000.00</td>
</tr>
<tr>
<td>7</td>
<td>Medicare Wages and Tips</td>
<td>2,790.00</td>
</tr>
<tr>
<td>8</td>
<td>Medicare Withheld</td>
<td>45,000.00</td>
</tr>
<tr>
<td>9</td>
<td>Medicare</td>
<td>652.50</td>
</tr>
<tr>
<td>10</td>
<td>Unemployment Insurance</td>
<td>2,000.00</td>
</tr>
<tr>
<td>11</td>
<td>Exempt Salaries (See Instructions)</td>
<td>16</td>
</tr>
<tr>
<td>12</td>
<td>Federal Withholding</td>
<td>17</td>
</tr>
<tr>
<td>13</td>
<td>State Withholding</td>
<td>18</td>
</tr>
<tr>
<td>14</td>
<td>Total Withholding</td>
<td>19</td>
</tr>
</tbody>
</table>

**Address:**
COND LOS NARANJAS
EDIFICIO D APT 26
CAROLINA PR 00985

**Employer:**
DEPARTAMENTO DE CARRETERAS
PO BOX 100
SAN JUAN PR 00926

**Date of Birth:**
Day 12 Month 12 Year 12

**Filing Date:**
January 31 2020
Level I PR Examen – Escenario 1 Test Questions

Basada en la información provista por Esmeralda Lander, complete el Formulario 1040-PR, los formularios y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

1.6 ¿Cuál es la cantidad del Crédito Tributario Adicional por Hijos en la línea 3, Parte II, del Formulario 1040-PR?
   a. $0
   b. $3,443
   c. $4,131
   d. $4,200

1.7 ¿Cuál es el estado personal que puede reclamar Esmeralda en el Formulario 1040-PR?
   a. Soltera
   b. Casado rindiendo en conjunto
   c. Casado rindiendo por separado
   d. Viuda que reúne los requisitos con hijo dependiente

1.8 El ingreso proveniente de fuentes dentro de Puerto Rico a incluirse en el Formulario 1040-PR es:
   a. $0
   b. $38,000
   c. $44,800
   d. $45,000

1.9 El Servicio de Impuestos Internos asigna un Identity Protection Personal Identification Number (IP PIN) para proteger y validar la identidad del contribuyente al someter una declaración de impuestos.
   a. Cierto
   b. Falso

1.10 La cantidad del crédito adicional por dependiente será lo menor entre la suma de las retenciones de Seguro social y Medicare o $1,400 por dependiente.
   a. Cierto
   b. Falso
Level I PR Examen – Escenario 2: Bernard Guerrero y Ana Leon

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios 499R-2W-2PR

Anotes de la Entrevista

- Bernard Guerrero está casado con Ana Leon; ambos trabajan para el Estado Libre Asociado de Puerto Rico. Ellos son residentes bona fide de Puerto Rico. Sus números de Seguro Social son 581-00-XXXX y 582-00-XXXX, respectivamente.
- Ana es maestra para el Departamento de Educación; su ingreso anual fue $44,000. Sus aportaciones al Seguro Social y Medicare fueron $0 y $638, respectivamente.
- Bernard es contador en la Compañía de Turismo de Puerto Rico; su ingreso anual fue $26,000. Sus aportaciones al Seguro Social y Medicare fueron $1,612 y $377, respectivamente.
- Ellos tienen tres hijos menores de 16 años de edad y un hijo mayor, Henry, el cual está permanentemente y totalmente incapacitado.
- En el 2020, ellos recibieron el Pago de Impacto Económico (EIP) de la agencia tributaria territorial (el Departamento de Hacienda de Puerto Rico) $2,400, además recibieron $500 por cada dependiente elegible.

<table>
<thead>
<tr>
<th>Nombre</th>
<th>Fecha de nacimiento</th>
<th>Parentesco</th>
<th>Número de Seguro Social</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward Guerrero</td>
<td>3-12-2016</td>
<td>Hijo</td>
<td>583-00-XXXXX</td>
</tr>
<tr>
<td>Maria Guerrero</td>
<td>3-12-2016</td>
<td>Hija</td>
<td>584-00-XXXXX</td>
</tr>
<tr>
<td>Barbara Guerrero</td>
<td>4-15-2012</td>
<td>Hija</td>
<td>585-00-XXXXX</td>
</tr>
<tr>
<td>Henry Guerrero</td>
<td>6-01-2000</td>
<td>Hijo</td>
<td>586-00-XXXXX</td>
</tr>
</tbody>
</table>
### Intake/Interview & Quality Review Sheet

#### Part I – Your Personal Information

1. Your first name
   - BERNARD

2. Your spouse’s first name
   - ANA

3. Mailing address
   - 1763 EUGENIO MARIA DE HOSTOS ST

4. Your Date of Birth
   - 02/14/1970

5. Your job title
   - ACCOUNTANT

6. Last year, were you:
   - a. Full-time student
   - Yes
   - No

7. Your spouse’s Date of Birth
   - 09/02/1965

8. Your spouse’s job title
   - TEACHER

9. Last year, was your spouse:
   - a. Total disabilities or blindness
   - 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

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

1. As of December 31, 2020, 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 2020?  
      - Yes
      - No

   b. Did you live with your spouse during any part of the last six months of 2020?  
      - Yes
      - No

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Date of Birth</th>
<th>Relationship to you</th>
<th>Number of months lived in your home last year</th>
<th>US Citizen (yes/no)</th>
<th>Resident of US, Canada, or Mexico last year (yes/no)</th>
<th>Single or Married as of 12/31/20 (S/A/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 $4,300 of income? (yes/no)</th>
<th>Did this person have less than 50% of his/her own support? (yes/no)</th>
<th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)</th>
<th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDWARD GUERRERO</td>
<td>03/12/16</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>9</td>
<td>YES</td>
<td>NO</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>MARIA GUERRERO</td>
<td>03/12/16</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>9</td>
<td>YES</td>
<td>NO</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>BARBARA GUERRERO</td>
<td>04/15/12</td>
<td>DAUGHTER</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>9</td>
<td>YES</td>
<td>NO</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>HENRY GUERRERO</td>
<td>06/01/00</td>
<td>SON</td>
<td>12</td>
<td>YES</td>
<td>YES</td>
<td>9</td>
<td>YES</td>
<td>YES</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Check appropriate box for each question in each section

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

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

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No Other</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>4. 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 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 &quot;capital loss carryover&quot; 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>
<tr>
<td>☑</td>
<td></td>
<td></td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return

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

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

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

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

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

5. 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

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 assistance. Your answer will be used only for statistical purposes. These questions are optional.

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

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

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

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

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

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

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

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

Additional comments

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Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
Basada en la información provista por Ana y Bernard, complete el Formulario 1040-PR, Formulario y anejos requeridos para contestar las siguientes preguntas. 

Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

1.11 ¿Cuál es el ingreso proveniente de fuentes dentro de Puerto Rico reportado en el Formulario 1040-PR, Parte II, línea 1?
   a. $0
   b. $44,000
   c. $62,000
   d. $70,000

1.12 ¿Cuántos dependientes son elegibles para el crédito tributario adicional por hijos?
   a. 0
   b. 3
   c. 4
   d. 5

1.13 ¿Cuál es la cantidad del crédito tributario adicional por hijos que Ana y Bernard tienen derecho a recibir?
   a. $1,000
   b. $1,400
   c. $2,627
   d. $5,600

1.14 ¿Cuál de las siguientes preguntas debe ser contestadas para cumplir con los requisitos de debida diligencia del crédito tributario para hijos? (Selecciona la mejor alternativa.)
   a. ¿Esta residiendo el hijo con el contribuyente quién reclama el Crédito por Hijos o el Crédito Adicional por Hijos?
   b. ¿Revisó usted la información adecuada para determinar que el contribuyente es elegible para reclamar el crédito y por qué cantidad?
   c. ¿Esta el hijo siendo reclamado o pudiera ser reclamado en otra declara-ción de individuos?
   d. Todas las anteriores.

1.15 ¿Cuál formulario debe ser completado por Ana y Bernard para reclamar el crédito tributario adicional por hijos?
   a. Formulario 870
   b. Anejo 8812
   c. Formulario 1040-PR o Formulario 1040-SS
Las primeras cinco premisas están diseñadas para medir destrezas claves relacionadas con el cálculo de las deducciones detalladas cuando hay ingreso exento; el cálculo de la pensión por servicios realizados en los Estados Unidos y en Puerto Rico; y como determinar la cantidad tributable de los beneficios de Seguro Social. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (VITA/TCE Puerto Rico Resource Guide y la Publicación 1321) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

2.1  Adan y Eva son residentes bona fide de Puerto Rico, menores de 65 años y radican una planilla en conjunto. Adan tuvo un ingreso bruto del trabajo por cuenta propia en Puerto Rico de $30,000; Eva trabaja para el gobierno federal y su salario fue de $45,000. Antes de calcular la porción permitida, ellos tuvieron los siguientes gastos elegibles:

- Intereses hipotecarios residenciales: $14,200
- Donativos: $2,500
- Contribución sobre la propiedad inmueble: $2,100
- Gastos médicos: $7,500

¿Qué cantidad pueden reclamar Adan y Eva por concepto de deducciones detalladas?

a. $12,000
b. $12,405
c. $15,780
d. $24,800

2.2  Basado en la información de Adan y Eva (vea ejercicio 2.1): ¿Tendrán un mayor beneficio si reclaman la deducción fija?

a. Cierto
b. Falso

2.3  Franklin es soltero, tiene 63 años y es residente bona fide de Puerto Rico sin dependentes. Franklin recibió una Forma SSA-1099, en el encasillado 3 le reportan sus beneficios de seguro social por $28,950. ¿Alguna cantidad de los beneficios de Seguro Social están sujetos a contribución sobre ingreso federal?

a. Sí
b. No
2.4 En el 2020, Alex, 60 años, residente de Puerto Rico, recibió $37,000 por concepto de su pensión “U.S. Civil Service.” Los beneficios de esta pensión se atribuyen a 25 años de carrera con el gobierno federal; de los cuales sirvió 10 años en el estado de New York y 15 años en Puerto Rico.

¿Qué cantidad de la pensión es tributable a los Estados Unidos?

a. $0
b. $14,800
c. $22,200
d. $37,000

2.5 Hidalgo es soltero, tiene 70 años y recibió el Formulario SSA-1099 para el 2020 que indica en el encasillado 5 que recibió beneficios de Seguro Social por $38,200 en el encasillado 5. Además, recibió los siguientes ingresos durante el 2020:

- Pensión tributable de la Universidad de Puerto Rico de $18,000
- Salario de $10,000 de una compañía en Puerto Rico
- Distribución de una IRA tributable por $9,000 de un banco en Puerto Rico

Utilizando la hoja de trabajo 1 de la Publicación 915; determine que cantidad de sus beneficios de Seguro Social estarían sujetos a contribución sobre ingreso federal.

a. $0
b. $23,285
c. $25,000
d. $38,200
Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario CSA 1099-R
- Formulario SSA-1099

Anotes de la Entrevista

- Magnolia Arroyo tiene 70 años y nació el 2 de enero de 1950.
- El SSN de Magnolia es 123-00-XXXX y el SSN de su nieto Henry Cobb es 124-00-XXXX.
- Su nieto, Henry, nació el 23 de julio de 2007 y ha vivido con ella durante los últimos tres años.
- Magnolia provee todo el sustento de Henry y paga todos los costos de mantener una casa para ella y su nieto.
- Ella no quiere contribuir a la campaña presidencial.
- Si fuera a recibir un reembolso o si tuviese que pagar una deuda, Magnolia desearía depósito directo o débito automático de su cuenta de cheques
  - Número de cuenta: 67890
  - Número de ruta: 021904512
- Su dirección y SSN están correctas, fueron validadas durante la entrevista.
- Magnolia es jubilada del Sistema de Retiro del Servicio Civil; Ella tiene una Anualidad de Vida Individual y comenzó a recibir los beneficios de retiro el 5 de enero de 2007. Estos beneficios son atribuibles a servicios prestados en New York. Magnolia se mudó a Puerto Rico en el 2010.
- Magnolia recibe beneficios de Seguro Social.
- En el 2020, Magnolia recibió el Pago de Impacto Económico (EIP) $1,200 para ella y $500 por su dependiente cualificado.
- De acuerdo con el Método Simplificado, Magnolia puede recuperar $1,866 anualmente, exentos de impuestos.
### Intake/Interview & Quality Review Sheet

**You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver’s license) for you and your spouse.

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

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

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

### Part I – Your Personal Information

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

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Your first name</td>
<td>MAGNOLIA</td>
</tr>
<tr>
<td>M.I.</td>
<td>ARROYO</td>
</tr>
<tr>
<td>Last name</td>
<td></td>
</tr>
<tr>
<td>Daytime telephone number</td>
<td>YOUR PHONE #</td>
</tr>
<tr>
<td>Are you a U.S. citizen?</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Your spouse’s first name</td>
<td></td>
</tr>
<tr>
<td>M.I.</td>
<td></td>
</tr>
<tr>
<td>Last name</td>
<td></td>
</tr>
<tr>
<td>Daytime telephone number</td>
<td></td>
</tr>
<tr>
<td>Is your spouse a U.S. citizen?</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Mailing address</td>
<td>1234 SAN JORGE ST</td>
</tr>
<tr>
<td>Apt #</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>SAN JUAN</td>
</tr>
<tr>
<td>State</td>
<td>PR</td>
</tr>
<tr>
<td>ZIP code</td>
<td>00902</td>
</tr>
</tbody>
</table>

| 4. Your Date of Birth                                                 | 01/02/1950                                                                  |
| 5. Your job title                                                    | RETIRED                                                                     |
| 6. Last year, were you:                                              | a. Full-time student                                                      |
| b. Totally and permanently disabled                                  | Yes                                                                          |
| c. Legally blind                                                      | No                                                                           |
| 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                                  | Yes                                                                          |
| c. Legally blind                                                      | No                                                                           |

| 10. Can anyone claim you or your spouse as a dependent?               | Yes                                                                          |
| 11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? | Yes                                                                          |

### Part II – Marital Status and Household Information

1. As of December 31, 2020, 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 2020?
   - [ ] Yes
   - [ ] No

   b. Did you live with your spouse during any part of the last six months of 2020?
   - [ ] 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

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

   **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 (yes/no)**
   **Single or Married as of 12/31/20 (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 $4,300 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)**

**HENRY COBB**
**07/23/07**
**GRANDSON**
**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>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>2. (A) Tip Income?</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>3. (B) Scholarships? (Forms W-2, 1098-T)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>5. (B) Refund of state/local income taxes? (Form 1099-G)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>6. (B) Alimony income or separate maintenance payments?</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>12. (B) Unemployment Compensation? (Form 1099-G)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>14. (M) Income (or loss) from Rental Property?</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? Yes No</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>2. Contributions to a retirement account? ☐ RA (A) ☐ 401K (B) ☐ Roth IRA (B) ☐ Other</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>4. 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 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>
<tr>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return
1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) ________________________________

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

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

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

5. 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

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

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

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

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

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

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

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

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

14. Your spouse’s ethnicity?
    □ Hispanic or Latino  □ Not Hispanic or Latino  □ Prefer not to answer  □ 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 tax 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 1545-1904. 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/WCAMP/T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E  www.irs.gov  Form 13614-C (Rev. 10-2020)
OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT SERVICES PROGRAM
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax return

2020
OMNo. 154F-011
Form 1099-R
Distributions From
Pensions, Annuities, Retirement or Profit-
Sharing Plans, ERS,
Insurance Contracts, etc.

1. Gross distribution
37,517.00
2. Taxable amount
UNKNOWN
3. Federal Income Tax Withheld
2,060.00

State 1
10. State Income Tax Withheld

State 2
1. State Income Tax Withheld

PAID TO
MAGNOLIA ARROYO
1234 SAN JORGE ST.
SAN JUAN, PR 00902

PAYER’s Federal Identification
31-500XXXX
Recipient’s ID No. (Anonymized)
123-00-XXXX
Account number (Retirement Claim No.)
1048701

1. Employee Contributions/ 
   Designated ROTH Contributions 
   or Insurance Premiums
1,399.00
7. Distribution Code(s)
   7-NONDISABILITY
2. Total Employee Contributions
48,200.00

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT
2020
PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name
MAGNOLIA ARROYO

Box 2. Beneficiary’s Social Security Number
123-00-XXXX

Box 3. Benefits Paid in 2020
14,230.00

Box 4. Benefits Repaid to SSA in 2020

Box 5. Net Benefits for 2020 (Box 3 minus Box 4)
14,230.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by direct deposit: $12,494.80

Medicare Part B premium: $1,735.20

Total: $14,230.00

Benefits for 2020: $14,230.00

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

Box 7. Address
1234 SAN JORGE ST.
SAN JUAN, PR 00902

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

Draft Form - Subject to Change

Form SSA-1099-SS (8/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS
Level II PR Examen – Escenario 1 Test Questions

Favor de completar el Formulario 1040 y la hoja de trabajo 1 de la Publicación 915 para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

2.6 ¿Cuál es la cantidad tributable de la pensión de Magnolia?
   a. $15,000
   b. $29,250
   c. $35,651
   d. $47,602

2.7 ¿Cuál es la cantidad máxima que Magnolia puede reclamar por contribuciones pagadas al extranjero?
   a. $0
   b. $1,240
   c. $3,000
   d. $3,236

2.8 ¿Cuál es la cantidad que Magnolia puede reclamar como deducción fija?
   a. $4,000
   b. $12,400
   c. $19,000
   d. $20,300

2.9 ¿Tiene derecho Magnolia de reclamar el Crédito Adicional por Hijos?
   a. Sí
   b. No

2.10 ¿Tiene derecho Magnolia de reclamar el Crédito por Hijos?
    a. Sí
    b. No
Level II PR Examen – Escenario 2: Lorenzo Nogales y Virginia Ravalli

Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios W-2 para Lorenzo Nogales y Virginia Ravalli

Anotes de la Entrevista

- Lorenzo Nogales y Virginia Ravalli están casados, presentan una declaración conjunta y tienen dos hijos menores de 16 años, que son sus dependientes.
- La madre de Virginia, Caroline, vive con ellos, está permanente y totalmente incapacitada. Ella recibió beneficios de Seguro Social, los cuales no son tributable y no son utilizados para su sustento.
- Los niños califican para reclamar el crédito tributario para niños.
- Tienen una hija, Crystal (fecha de nacimiento: 05/13/2012, SSN: 136-00-XXXX), y un hijo, Louis (fecha de nacimiento: 02/15/2014, SSN: 137-00-XXXX). El SSN de Caroline es 138-00-XXXX y su fecha de nacimiento es 03/30/1948.
- Ellos no detallan sus deducciones.
- La responsabilidad contributiva de Puerto Rico para el 2020 es de $3,020.
- Lorenzo y Virginia proveen el costo total de mantener el hogar y sustentan a sus hijos, incluyendo a Caroline. Lorenzo y Virginia no tienen impuestos extranjeros en exceso de años anteriores que pudieran ser usados en el corriente año.
- Ellos hicieron aportaciones a un plan de retiro (401k), utilice la Forma 8880.
- Lorenzo y Virginia recibieron el Pago de Impacto Económico por $3,400 en el 2020.
Form 13614-C
(October 2020)

Intake/Interview & Quality Review Sheet

You will need:
• Tax Information such as Forms W-2, 1099, 1098, 1095.
• Social security cards or ITIN letters for all persons on your tax return.
• Picture ID (such as valid driver’s license) for you and your spouse.

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

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at 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
   LORENZO
   M.I.
   Last name
   NOGALES
   Daytime telephone number
   Are you a U.S. citizen?
   ☑ Yes ☐ No

2. Your spouse’s first name
   VIRGINIA
   M.I.
   Last name
   RAVALLI
   Daytime telephone number
   Is your spouse a U.S. citizen?
   ☑ Yes ☐ No

3. Mailing address
   VALLE VERDE 9087 GIRASOL ST
   Apt #
   City
   GUAYNABO
   State
   PR
   ZIP Code
   00971

4. Your Date of Birth
   09/23/1972
   5. Your job title
   CUSTOMER SERVICE
   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
   01/25/1970
   6. Your spouse’s job title
   NURSE
   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, 2020, what was your marital status?
   ☐ Never Married
   ☑ Married
   (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   ☐ Divorced
   ☐ Legally Separated
   ☐ Widowed
   Date of final decree
   Date of separate maintenance decree
   Year of spouse’s death
   ☐ 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 12/31/2020 (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 $4,000 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)
   ☐ No

   CRYSTAL NOGALES 05/13/12 DAUGHTER 12 YES YES S YES NO
   LOUIS NOGALES 02/15/14 SON 12 YES YES S YES NO
   CAROLINE RAVALLI 03/30/48 PARENT 12 YES YES S NO YES

To be completed by a Certified Volunteer Preparer

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2020)
### Part III – Income – Last Year, Did You (or Your Spouse) Receive

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

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

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
<th>Unsure</th>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient’s SSN? ☐ Yes ☐ No</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>2. Contributions to a retirement account? ☐ RA (A) ☐ 401K (B) ☒ Roth IRA (B) ☐ Other</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>4. 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 5298-SA, 1099-SA, W-2 with code W in box 12)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>3. (A) Adopt a child?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? ______</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>6. (A) Receive the First Time Homebuyers Credit in 2008?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>7. (B) Make estimated tax payments or apply last year’s refund to this year’s tax? If so how much? ______</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>8. (A) File a federal return last year containing a “capital loss carryover” on Form 1040 Schedule D?</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>10. (B) Receive an Economic Impact Payment (stimulus) in 2020?</td>
</tr>
</tbody>
</table>
Additional Information and Questions Related to the Preparation of Your Return

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

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

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

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

5. 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

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

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

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

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

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

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

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

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

14. Your spouse’s ethnicity? □ Hispanic or Latino □ Not Hispanic or Latino □ Prefer not to answer □ 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:EMP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2020)
### Form W-2 Wage and Tax Statement

**2020**

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

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

This information is being furnished to the Internal Revenue Service.

<table>
<thead>
<tr>
<th>a Employee’s social security number</th>
<th>134-00-XXXX</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>b Employer identification number (EIN)</td>
<td>74-100XXXX</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Employer’s name, address, and ZIP code</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEPARTMENT OF THE TREASURY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PO BOX 600</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NEW ORLEANS LA 70160</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Control number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Employee’s first name and initial</td>
<td>LORENZO NOGALES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Last name</td>
<td>VALLE VERDE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stuf.</td>
<td>9087 GIRASOL ST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Employee’s address and ZIP code</td>
<td>GUAYNABO PR 00971</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 State</td>
<td>PR</td>
<td>74-100XXXX</td>
<td></td>
</tr>
<tr>
<td>16 State wages, tips, etc.</td>
<td>47,852.00</td>
<td>17 State income tax</td>
<td>3,936.00</td>
</tr>
<tr>
<td>18 Local wages, tips, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Local income tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Locality name</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**VITA/TCE Puerto Rico Test**

**OMB No. 1545-008B**

| 2 Federal income tax withheld | 46,687.00 | | |
| 3 Social security wages | 51,437.00 | 4 Social security tax withheld | 3,189.09 | |
| 5 Medicare wages and tips | 51,437.00 | 6 Medicare tax withheld | 745.84 | |
| 7 Social security tips | | 8 Allocated tips | | |
| 9 | | 10 | Dependent care benefits | |

| 11 Nonqualified plans | | | |
| 12a See instructions for box 12 | D | 4,750.00 | |
| 13 | | | |
| 12b DD | 4,357.00 | | |
| 14 Other | NT HEALTH 1,165.00 | COLA 1,759.00 | YTD PR RET 483.00 | |

### Form W-2 Wage and Tax Statement

**2020**

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

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

This information is being furnished to the Internal Revenue Service.

<table>
<thead>
<tr>
<th>a Employee’s social security number</th>
<th>135-00-XXXX</th>
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<th>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>75-100XXXX</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Employer’s name, address, and ZIP code</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VETERANS AFFAIRS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1610 WOODWARD ST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AUSTIN TX 78772</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Control number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Employee’s first name and initial</td>
<td>VIRGINIA RAVALLI</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Last name</td>
<td>VALLE VERDE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stuf.</td>
<td>9087 GIRASOL ST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Employee’s address and ZIP code</td>
<td>GUAYNABO PR 00971</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 State</td>
<td>PR</td>
<td>75-100XXXX</td>
<td></td>
</tr>
<tr>
<td>16 State wages, tips, etc.</td>
<td>23,001.00</td>
<td>17 State income tax</td>
<td>440.00</td>
</tr>
<tr>
<td>18 Local wages, tips, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Local income tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Locality name</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 Wages, tips, other compensation | 21,521.00 | 2 Federal income tax withheld | 2,189.00 | |
| 3 Social security wages | 21,896.00 | 4 Social security tax withheld | 1,357.55 | |
| 5 Medicare wages and tips | 21,896.00 | 6 Medicare tax withheld | 317.49 | |
| 7 Social security tips | | 8 Allocated tips | | |
| 9 | | 10 | Dependent care benefits | |

| 11 Nonqualified plans | | | |
| 12a See instructions for box 12 | D | 375.00 | |
| 13 | | | |
| 12b DD | 1,261.00 | | |
| 14 Other | NT HEALTH 1,480.00 | COLA 1,213.00 | YTD PR Ret 215.00 | |
Level II PR Examen – Escenario 2 Test Questions

Basado en la información provista por Lorenzo y Virginia, complete el Formulario 1040, los formularios y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

2.11 El ingreso total de Lorenzo y Virginia en la línea 1 del Formulario 1040 es:
   a. $0
   b. $52,314
   c. $68,208
   d. $72,958

2.12 ¿Cual de los siguientes créditos no reembolsables Lorenzo y Virginia pueden reclamar en su declaración de impuestos?
   a. Crédito por Hijos
   b. Crédito por otros dependientes
   c. Crédito por impuesto extranjero
   d. Todos los anteriores

2.13 ¿Cual es la deducción fija que Lorenzo y Virginia pueden reclamar en su declaración de impuestos?
   a. $0
   b. $12,400
   c. $21,900
   d. $24,800

2.14 ¿Cual de las siguientes partidas Lorenzo y Virginia incluyen como cantidades reembolsables en su declaración de impuestos?
   a. Contribución federal retenida de la Forma W-2
   b. Cantidad reembolsable del crédito adicional por hijos
   c. Sólo crédito adicional por hijos
   d. Ambos a y b

2.15 ¿Cual cantidad reportarán Lorenzo y Virginia en la Forma 1116, Parte I, Línea 7, como ingreso neto tributable de fuentes fuera de Estados Unidos?
   a. $0
   b. $43,408
   c. $46,053
   d. $72,958
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 2020 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete test practice problems
  - Lets volunteers prepare test scenario returns for the test/retest

Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.
Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs
- Volunteer Tax Alerts

Volunteer Training Resources

IRS Outreach Connection

Tax Trails – Main Menu

Tax Information for Individuals

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

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

Manage Your Tax Info
- Get Transcript
- View your tax account
- Life events can affect your taxes
- Protect your identity
- IRS2Go mobile app

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

eBooks
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Mobile App
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