



## Advanced Course Scenarios and Test Questions

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### Directions

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

### Advanced Scenario 1: Rebecca Washington

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#### Interview Notes

- Rebecca was single on December 31, 2020. Her husband, Doug Washington, passed away on March 20, 2019, and she has not remarried. Rebecca and Doug have always filed Married Filing Jointly in previous tax years.
- Rebecca and Doug have two children, Sara, age 15 and David, age 11. Rebecca is 45 years old.
- Rebecca earned \$36,000 in wages in tax year 2020. This was her only source of income. Each of the children received \$200 in Social Security Survivor Benefits for the year, which Rebecca put into a college fund for their education.
- Rebecca paid all the cost to keep up her home and support for Sara and David.
- Rebecca received \$2,200 in an Economic Impact Payment.
- In order to work, Rebecca paid \$3,100 to ABC Academy for after-school child care. The statement from the care provider includes the provider's name, address, valid Employer Identification Number, and the amount paid for child care expenses for David (\$2,500) and Sara (\$600).
- They all are U.S. citizens and have valid Social Security numbers. No one in the family has a disability.

### Advanced Scenario 1: Test Questions

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1. What is the most beneficial filing status allowable for Rebecca?
  - a. Single
  - b. Married Filing Jointly
  - c. Head of Household
  - d. Qualifying Widow(er)
2. Rebecca has \$3,100 in qualifying child care expenses for the child and dependent care credit.
  - a. True
  - b. False

## Advanced Scenario 2: Pat and Terri Jefferson

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### Interview Notes

- Pat and Terri are married and want to file a joint return.
- Pat is a U.S. citizen and has a valid Social Security number. Terri is a resident alien and has an ITIN.
- Pat has a child from a previous marriage, Jacob, age 17.
- Pat and Terri have a child together, Jill, age 12.
- Jacob and Jill are U.S. citizens and have valid Social Security numbers.
- Pat received a total of \$3,300 in unemployment compensation when he lost his job due to the coronavirus pandemic. He also earned \$22,000 in wages.
- Terri did not have any income.
- Pat and Terri provided all the support for their two children.

## Advanced Scenario 2: Test Questions

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3. Pat and Terry are eligible for which of the following credits? Select the best answer.
  - a. Credit for other dependents
  - b. Child tax credit
  - c. Earned income credit
  - d. Both a and b
4. Pat's unemployment compensation is **not** taxable this year because it was received as a result of the coronavirus pandemic.
  - a. True
  - b. False

## Advanced Scenario 3: Janice Billings and Andrew Noble

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### Interview Notes

- Janice Billings, age 40, and Andrew Noble, age 45 are engaged and lived together the entire year.
- Janice moved her mother Dorothy in with them on December 1, 2019, due to Dorothy's Alzheimer's diagnosis.
- Janice received Medicaid waiver payments of \$15,000 for the care of her mother. The payments were reported on Form W-2.
- Dorothy's only income was Social Security in the amount of \$13,000, which she used for her own support.
- Andrew earned wages of \$25,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Andrew contributed \$1,500 to his Health Savings Account (HSA). Andrew's mother also contributed \$1,000 to his HSA account.
- Andrew's Form W-2 shows \$500 in Box 12 with code W. He has Form 5498-SA showing \$3,000 in Box 2.
- Andrew took a distribution from his HSA to pay his unreimbursed expenses:
  - Urgent care bill: \$375
  - Hospital bill: \$1,200
  - Prescription medicine: \$578
  - Dental bills for routine exams: \$168
  - Over-the-counter allergy medication: \$79
  - Yoga Classes: \$600
- Janice, Andrew, and Dorothy are U.S. citizens with valid Social Security numbers.

## Advanced Scenario 3: Test Questions

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5. Which of the following statements is **true**?
- a. Janice's Medicaid waiver payments must be included in taxable income in order to be considered earned income when calculating the earned income credit.
  - b. Janice's Medicaid waiver payments can never be considered earned income when calculating the earned income credit.
  - c. Janice's Medicare waiver payments are **not** included in taxable income and are never considered earned income when calculating the earned income credit.
  - d. Janice's Medicaid waiver payments are **not** included in taxable income but can be considered earned income for calculating the earned income credit.

6. What is the amount of Andrew's HSA deduction on Form 8889, Part I, line 13?
- a. \$1,500
  - b. \$2,000
  - c. \$2,500
  - d. \$3,455
7. Andrew can identify the employer's HSA contribution by the Code W in Box 12 on his Form W-2.
- a. True
  - b. False
8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
- a. \$2,025
  - b. \$2,153
  - c. \$2,321
  - d. \$2,400

## Advanced Scenario 4: Barbara Williams

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### Interview Notes

- Barbara is age 54 and was widowed in 1999. She owns her own home and provided all the cost of keeping up her home for the entire year. Her only income for 2020 was \$29,000 in W-2 wages.
- In January of 2020, Barbara's daughter Jenny, age 25, and her granddaughter Molly, age 3, moved in and lived with her the entire year. Jenny's only income for 2020 was \$13,000 in unemployment compensation. Jenny provided over half of her own support. Molly did not provide more than half of her own support.
- Barbara's sister Claire is age 47. She lived with Barbara for the last 7 months of 2020. Her only income for 2020 was \$26,350 in W-2 wages. She used this income to provide over half of her own support.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability.

## Advanced Scenario 4: Test Questions

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9. Which individuals can make an agreement on who can claim Molly as a dependent?
  - a. Barbara and Jenny
  - b. Barbara and Claire
  - c. Jenny and Claire
  - d. Barbara, Jenny, and Claire
10. Who can claim the earned income credit for Molly?
  - a. Claire, because she has the lower AGI
  - b. Jenny, because she is Molly's mother
  - c. Barbara, if Jenny allows her to claim Molly as a dependent
  - d. None of the above

## Advanced Scenario 5: Robert Adams

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### Interview Notes

- Robert is 41 years old and files as Head of Household. He is not blind.
- His 2020 adjusted gross income (AGI) is \$48,624, which includes gambling winnings of \$200.
- Robert would like to itemize his deductions this year.
- Robert brings documentation for the following expenses:
  - \$7,257 Hospital and doctor bills
  - \$600 Contributions to Health Savings Account (HSA)
  - \$2,325 Long Term Care Insurance premiums before age limitation applied
  - \$2,970 State withholding (higher than Robert's calculated state sales tax deduction)
  - \$273 Personal property taxes based on value of vehicle
  - \$700 Friend's personal GoFundMe campaign to help with COVID-19
  - \$250 Cash contributions to the Red Cross
  - \$100 FMV of clothing in good condition donated to the Salvation Army (Robert purchased clothing for \$800)
  - \$7,025 Mortgage interest
  - \$797 Real estate tax
  - \$260 Mortgage Insurance Premiums (PMI)
  - \$120 Homeowners association fees
  - \$3,500 Gambling losses

## Advanced Scenario 5: Test Questions

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11. If Robert chooses to itemize, which of the following is he eligible to claim as a deduction on Schedule A?
- a. \$700 GoFundMe donation
  - b. \$3,500 Gambling losses
  - c. \$120 Homeowner's Association fees
  - d. \$260 Mortgage Insurance Premiums (PMI)
12. If Robert chooses **not** to itemize, what is the amount that he can deduct as an above-the-line charitable contribution adjustment in 2020?
- a. \$250
  - b. \$300
  - c. \$350
  - d. \$1,050

## Advanced Scenario 6: Harris and Carly Franklin

### Directions

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

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

### Interview Notes

- Harris and Carly Franklin are married and choose to file Married Filing Jointly on their 2020 tax return.
- Harris and Carly have one son Billy and a newborn baby Cristina born in 2020.
- Carly was a kindergarten teacher at a private school through May and decided not to return after the birth of her child.
- Carly worked a total of 800 hours in 2020 (January - May). She spent \$375 on unreimbursed classroom expenses while she was employed.
- In order to work, the Franklins paid child care expenses of \$1,500 through May for Billy. They also paid \$750 in child care expenses for Cristina while Carly volunteered in Billy's class in November.
- The Franklins paid \$3,960 in student loan interest in 2020.
- In August of 2020, Harris enrolled in college to pursue a bachelor's degree in Accounting. He provided Form 1098-T and an account statement from the college that included additional expenses.
- Harris had no previous post-secondary education. Gordon College is a qualified educational institution.
- Harris does not have a felony drug conviction.
- The Franklins received a \$2,900 Economic Impact Payment (EIP) in 2020.
- Harris purchased insurance for the entire family through the Marketplace and received Form 1095-A.
- They are all U.S. citizens with valid Social Security numbers.





Form <b>13614-C</b> (October 2020)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964
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**You will need:**

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

**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](mailto:wi.voltax@irs.gov)**

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

1. Your first name <b>HARRIS</b>	M.I.	Last name <b>FRANKLIN</b>	Daytime telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>CARLY</b>	M.I.	Last name <b>FRANKLIN</b>	Daytime telephone number <b>YOUR PHONE #</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>450 SARASOTA TERRACE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>03/30/1980</b>	5. Your job title <b>BOOKKEEPER</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth <b>05/27/1981</b>	8. Your spouse's job title <b>TEACHER</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

1. As of December 31, 2020, what was your marital status? ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

☒ Married 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

☐ Divorced Date of final decree \_\_\_\_\_

☐ Legally Separated Date of separate maintenance decree \_\_\_\_\_

☐ Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) 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 last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
<b>BILLY FRANKLIN</b>	<b>04/01/14</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>CRISTINA FRANKLIN</b>	<b>03/02/20</b>	<b>DAUGHTER</b>	<b>10</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>NO</b>	<b>NO</b>					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2020)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <u>GAMBLING WINNINGS</u>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

**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

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**Privacy Act and Paperwork Reduction Act Notice**

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

a Employee's social security number <b>604-00-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>34-600XXXX</b>		1 Wages, tips, other compensation <b>41,502.00</b>	2 Federal income tax withheld <b>1,200.00</b>		
c Employer's name, address, and ZIP code  <b>GILMORE ACCOUNTING CORPORATION 2250 DELTA AVENUE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>42,502.00</b>	4 Social security tax withheld <b>2,635.00</b>		
		5 Medicare wages and tips <b>42,502.00</b>	6 Medicare tax withheld <b>616.00</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  <b>HARRIS FRANKLIN 450 SARASOTA TERRACE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans	12a See instructions for box 12 <b>D 1,000.00</b>		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other	12c		
		12d			
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 34-600XXXX</b>	16 State wages, tips, etc. <b>41,502.00</b>	17 State income tax <b>1,604.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2020**

Department of the Treasury—Internal Revenue Service

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

a Employee's social security number <b>605-00-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>34-700XXXX</b>		1 Wages, tips, other compensation <b>9,643.00</b>	2 Federal income tax withheld <b>700.00</b>		
c Employer's name, address, and ZIP code  <b>DEATON ELEMENTARY SCHOOL 2565 DEATON STREET YOUR CITY, STATE ZIP</b>		3 Social security wages <b>9,643.00</b>	4 Social security tax withheld <b>597.87</b>		
		5 Medicare wages and tips <b>9,643.00</b>	6 Medicare tax withheld <b>139.82</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  <b>CARLY FRANKLIN 450 SARASOTA TERRACE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other	12c		
		12d			
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 34-700XXXX</b>	16 State wages, tips, etc. <b>9,643.00</b>	17 State income tax <b>120.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2020**

Department of the Treasury—Internal Revenue Service

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

<input type="checkbox"/> CORRECTED (if checked)		<b>Student Loan Interest Statement</b>	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>FINANCIAL AID PARTNERS 605 LINCOLN DR YOUR CITY, STATE ZIP</b>		OMB No. 1545-1576  <div style="font-size: 2em; font-weight: bold;">2020</div> Form <b>1098-E</b>	<b>Copy B For Borrower</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S TIN <b>37-700XXXX</b>	BORROWER'S TIN <b>605-00-XXXX</b>	<b>1</b> Student loan interest received by lender <b>\$ 3,960.00</b>	
BORROWER'S name  <b>CARLY FRANKLIN</b>  Street address (including apt. no.) <b>450 SARASOTA TERRACE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		<b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Account number (see instructions)			
Form <b>1098-E</b> (keep for your records) <a href="http://www.irs.gov/Form1098E">www.irs.gov/Form1098E</a> Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED		<b>Tuition Statement</b>	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>GORDON COLLEGE 10 COLLEGE AVENUE YOUR CITY, STATE ZIP</b>		OMB No. 1545-1574  <div style="font-size: 2em; font-weight: bold;">2020</div> Form <b>1098-T</b>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no. <b>37- 700XXXX</b>	STUDENT'S TIN <b>604-00-XXXX</b>	<b>1</b> Payments received for qualified tuition and related expenses <b>\$ 3,750.00</b> <b>2</b>	
STUDENT'S name  <b>HARRIS FRANKLIN</b>  Street address (including apt. no.) <b>450 SARASOTA TERRACE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		<b>3</b>  <b>4</b> Adjustments made for a prior year <b>\$</b> <b>5</b> Scholarships or grants <b>\$ 1,025.00</b>	
Service Provider/Acct. No. (see instr.)	<b>6</b> Adjustments to scholarships or grants for a prior year <b>\$</b> <b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2021 <input type="checkbox"/>	<b>8</b> Check if at least half-time student <input checked="" type="checkbox"/>	
<b>9</b> Checked if a graduate student <input type="checkbox"/>		<b>10</b> Ins. contract reimb./refund <b>\$</b>	
Form <b>1098-T</b> (keep for your records) <a href="http://www.irs.gov/Form1098T">www.irs.gov/Form1098T</a> Department of the Treasury - Internal Revenue Service			



Form <b>1095-A</b>	<b>Health Insurance Marketplace Statement</b>	<input type="checkbox"/> VOID  <input type="checkbox"/> CORRECTED	OMB No. 1545-2232  <div style="font-size: 2em; font-weight: bold;">2020</div>	
Department of the Treasury Internal Revenue Service				
► Do not attach to your tax return. Keep for your records. ► Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.				
<b>Part I Recipient Information</b>				
1 Marketplace identifier <b>12-3456789</b>	2 Marketplace-assigned policy number <b>987654</b>	3 Policy issuer's name <b>INSURER</b>		
4 Recipient's name <b>HARRIS FRANKLIN</b>	5 Recipient's SSN <b>604-00-XXXX</b>	6 Recipient's date of birth <b>03/30/1980</b>		
7 Recipient's spouse's name <b>CARLY FRANKLIN</b>	8 Recipient's spouse's SSN <b>605-00-XXXX</b>	9 Recipient's spouse's date of birth <b>05/27/1981</b>		
10 Policy start date <b>01/01/2020</b>	11 Policy termination date <b>12/31/2020</b>	12 Street address (including apartment no.) <b>450 SARASOTA TERRACE</b>		
13 City or town <b>YOUR CITY</b>	14 State or province <b>YOUR STATE</b>	15 Country and ZIP or foreign postal code <b>YOUR ZIP</b>		
<b>Part II Covered Individuals</b>				
A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16 <b>HARRIS FRANKLIN</b>	<b>604-00-XXXX</b>	<b>03/30/1980</b>	<b>01/01/2020</b>	<b>12/31/2020</b>
17 <b>CARLY FRANKLIN</b>	<b>605-00-XXXX</b>	<b>05/27/1981</b>	<b>01/01/2020</b>	<b>12/31/2020</b>
18 <b>BILLY FRANKLIN</b>	<b>606-00-XXXX</b>	<b>04/01/2014</b>	<b>01/01/2020</b>	<b>12/31/2020</b>
19 <b>CRISTINA FRANKLIN</b>	<b>607-00-XXXX</b>	<b>03/02/2020</b>	<b>03/01/2020</b>	<b>12/31/2020</b>
20				
<b>Part III Coverage Information</b>				
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January	809.00	1,008.92	620.00	
22 February	809.00	1,008.92	620.00	
23 March	809.00	1,008.92	620.00	
24 April	809.00	1,008.92	620.00	
25 May	809.00	1,008.92	620.00	
26 June	809.00	1,008.92	620.00	
27 July	809.00	1,008.92	620.00	
28 August	809.00	1,008.92	620.00	
29 September	809.00	1,008.92	620.00	
30 October	809.00	1,008.92	620.00	
31 November	809.00	1,008.92	620.00	
32 December	809.00	1,008.92	620.00	
33 Annual Totals	9,708.00	12,107.04	7,440.00	
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Cat. No. 60703Q      Form <b>1095-A</b> (2020)</span>				



# Gordon College

## Statement of Account

December 31, 2020

HARRIS FRANKLIN

Student ID 604-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2020	Tuition – Fall Semester 2020	+\$3,750.00	
08/30/2020	Scholarship		-\$1,025.00
09/03/2020	Parking pass	+\$ 125.00	
09/04/2020	Campus Bookstore charge to student account for course-related books	+\$ 450.00	
09/05/2020	Payment – check #1234		-\$3,300.00

12/31/2020 Account Balance.....\$0.00

## Busy Bee Day Care

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

December 31, 2020

Received from Harris and Carly Franklin:

\$1,500 for after-school care for Billy Franklin  
\$750 for Cristina Franklin

Total amount received for child care in 2020 \$2,250.00

Ellen River

EIN: 35-900XXXX

<b>Harris and Carly Franklin</b>		<b>1234</b>
450 Sarasota Terrace Your City, State 00000		
_____ 20		
PAY TO THE ORDER OF	_____	\$ _____
_____		DOLLARS
<b>Adelphi Bank and Trust</b>		
Anytown, State 00000		
For _____		
: 111000025 : 123456789 1234		



## Advanced Scenario 6: Test Questions

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13. What is the amount of Carly's student loan interest deduction on Form 1040, Schedule 1? \$\_\_\_\_\_.
14. How do educator expenses affect Carly's tax return?
- a. Carly can claim these expenses as a miscellaneous itemized deduction on her Schedule A.
  - b. These expenses **cannot** be claimed on her 2020 tax return because she does **not** meet the requirements to claim the educator expenses.
  - c. \$250 is deducted as an adjustment to income on Form 1040, Schedule 1.
  - d. Carly is entitled to deduct the full \$375 as an adjustment to income on Form 1040, Schedule 1.
15. What is the amount of qualified child care expenses used in the calculation of the Franklin's Form 2441, Child and Dependent Care Expenses?
- a. \$0
  - b. \$750
  - c. \$1,500
  - d. \$2,250
16. The refundable portion of the American opportunity credit located on Form 8863, Education Credit is \$\_\_\_\_\_.
17. The amount of the Franklin's net premium tax credit on Form 8962, Premium Tax Credit is \$\_\_\_\_\_.
18. The Franklins can claim a recovery rebate credit of \$\_\_\_\_\_ for Cristina on their 2020 tax return.

Note: Congress may have enacted additional legislation that will affect taxpayers after this publication went to print. Please answer questions based on the information provided in Publication 4491, VITA/TCE Training Guide and Publication 4012, VITA/TCE Resource Guide.

19. Do the Franklins qualify for the earned income credit?
- a. Yes, they meet all the qualifications to receive the credit.
  - b. No, their income is too high.

## Advanced Scenario 7: Travis and Sylvia Kennedy

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### Directions

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

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

### Interview Notes

- Travis is age 72 and blind. Sylvia is age 71. They are married and want to file a joint return.
- The Kennedys had a balance due in 2019. They made 4 timely estimated tax payments of \$250 each for tax year 2020.
- Travis retired in 2013 and began receiving his pension on September 1st of that year. He explains that this is a joint survivor annuity. He has already recovered \$9,551 in the cost of the plan.
- The Kennedys have a consolidated broker's statement. Their 2019 tax return shows a \$17,362 long-term carryover loss.
- Sylvia worked part-time as a greeter in a local store.
- In February, Sylvia won \$2,500 gambling at a casino. She also had additional lottery winnings of \$215.
- Sylvia has documented casino losses of \$1,902 and she also purchased 5 lottery tickets during 2020 for \$10 each.
- Travis and Sylvia received \$2,400 in an Economic Stimulus Payment.
- If Travis and Sylvia have a refund, they would like to deposit it into their checking account.
- Travis and Sylvia both have full year health care coverage through Medicare.



Form <b>13614-C</b> (October 2020)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964
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**You will need:**

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

**Please complete pages 1-4 of this form.**

**You are responsible for the information on your return. Please provide complete and accurate information.**

**If you have questions, please ask the IRS-certified volunteer preparer.**

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

**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

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

1. Your first name <b>TRAVIS</b>	M.I.	Last name <b>KENNEDY</b>	Daytime telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>SYLVIA</b>	M.I.	Last name <b>KENNEDY</b>	Daytime telephone number <b>YOUR PHONE #</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>742 RED ROOSTER ROAD</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>02/11/1948</b>	5. Your job title <b>RETIRED</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth <b>03/03/1949</b>	8. Your spouse's job title <b>GREETER</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

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

☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

☒ Married

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

☐ Divorced Date of final decree \_\_\_\_\_

☐ Legally Separated Date of separate maintenance decree \_\_\_\_\_

☐ Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) 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 last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2020)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>If yes, how many jobs did you have last year?</b> <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <b>GAMBLING WINNINGS</b>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <b>\$1,000</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

**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 return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

		a Employee's social security number <b>311-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>57-100XXXX</b>				1 Wages, tips, other compensation <b>5,000.00</b>		2 Federal income tax withheld <b>310.00</b>			
c Employer's name, address, and ZIP code  <b>BIG BOX STORE 589 YEARLY DRIVE YOUR CITY, STATE ZIP</b>				3 Social security wages <b>5,000.00</b>		4 Social security tax withheld <b>310.00</b>			
				5 Medicare wages and tips <b>5,000.00</b>		6 Medicare tax withheld <b>72.50</b>			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.  <b>SYLVIA KENNEDY 742 RED ROOSTER ROAD YOUR CITY, STATE ZIP</b>				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code				15 State Employer's state ID number <b>YS 57-100XXXX</b>		16 State wages, tips, etc. <b>5,000.00</b>		17 State income tax	
				18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

**2020**

Department of the Treasury—Internal Revenue Service

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

		<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.  <b>PINTO CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP</b>				1 Gross distribution <b>\$ 21,785.00</b>		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
				2a Taxable amount <b>\$</b>		<b>2020</b>			
				2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.  This information is being furnished to the IRS.	
PAYER'S TIN <b>40-100XXXX</b>		RECIPIENT'S TIN <b>318-00-XXXX</b>		3 Capital gain (included in box 2a) <b>\$</b>		4 Federal income tax withheld <b>\$ 1,935.00</b>			
RECIPIENT'S name  <b>TRAVIS KENNEDY</b>  Street address (including apt. no.) <b>742 RED ROOSTER ROAD</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>				5 Employee contributions/ Designated Roth contributions or insurance premiums <b>\$</b>		6 Net unrealized appreciation in employer's securities <b>\$</b>			
				7 Distribution code(s) <b>7</b>		8 Other <b>\$</b>			
				9a Your percentage of total distribution <b>%</b>		9b Total employee contributions <b>\$ 38,957.00</b>			
10 Amount allocable to IRR within 5 years <b>\$</b>		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld <b>\$</b>		15 State/Payer's state no.	
16 State distribution <b>\$</b>		13 Date of payment		17 Local tax withheld <b>\$</b>		18 Name of locality		19 Local distribution <b>\$</b>	
Account number (see instructions)									

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)										
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.  <b>ESSEX BANK, CUSTODIAN FOR TRADITIONAL IRA OF TRAVIS KENNEDY 300 MARIN STREET YOUR CITY, STATE ZIP</b>			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> <b>1</b> Gross distribution \$ <b>2,500.00</b> </td> <td style="width: 50%; padding: 5px; text-align: center;">           OMB No. 1545-0119   <div style="font-size: 2em; font-weight: bold;">2020</div> </td> </tr> <tr> <td style="padding: 5px;"> <b>2a</b> Taxable amount \$ <b>2,500.00</b> </td> <td style="padding: 5px;">           Form <b>1099-R</b> </td> </tr> </table>		<b>1</b> Gross distribution \$ <b>2,500.00</b>	OMB No. 1545-0119  <div style="font-size: 2em; font-weight: bold;">2020</div>	<b>2a</b> Taxable amount \$ <b>2,500.00</b>	Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
<b>1</b> Gross distribution \$ <b>2,500.00</b>	OMB No. 1545-0119  <div style="font-size: 2em; font-weight: bold;">2020</div>									
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Form **1099-R**
www.irs.gov/Form1099R
Department of the Treasury - Internal Revenue Service





**ABC INVESTMENTS**

456 Pima Plaza  
Your City, YS ZIP

**2020 TAX REPORTING STATEMENT**

Travis and Sylvia Kennedy  
742 Red Rooster Road  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 318-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**Form 1099-DIV\* 2020 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	164.00
1b	Qualified Dividends	72.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	250.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Section 199A Dividends	468.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	312.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Non-Cash Liquidation Distributions	0.00
11	Exempt Interest Dividends	0.00
12	Specified Private Activity Bond Interest Dividends	0.00
13	State	
14	State Identification No.	
15	State Tax Withheld	0.00

**Form 1099-MISC\* 2020 Miscellaneous Income**

Copy B for Recipient (OMB NO. 1545-0115)

2	Royalties	0.00
4	Federal Income Tax Withheld	0.00
8	Substitute Payments in Lieu of Dividends or Interest	0.00
16	State Tax Withheld	0.00
17	State/ Payer's State No.	
18	State Income	0.00

**Form 1099-INT\* 2020 Interest Income**

Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	110.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
10	Market Discount	30.00
14	Tax-Exempt Bond CUSIP No.	

**Summary of 2020 Proceeds From Broker and  
Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc.	15,080.00
Federal Income Tax Withheld	0.00

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

**ABC INVESTMENTS**

456 Pima Plaza  
Your City, YS ZIP

**2020 TAX REPORTING STATEMENT**

Travis and Sylvia Kennedy  
742 Red Rooster Road  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 318-00-XXXX  
Payer's Fed ID Number: 40-200XXXX

**FORM 1099-B\* 2020 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

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

Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

**8 Description, 1d Stock or Other Symbol, CUSIP**

(IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State State	<b>15</b> State Tax Withheld
<b>Idaho Co. Common Stock</b>										
Sale	01/07/2020	12/01/2020	200.000	3,000.00	2,700.00	300.00				
<b>TOTALS</b>				<b>3,000.00</b>	<b>2,700.00</b>					

**FORM 1099-B\* 2020 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

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

Report on Form 8949 with Box E checked and/or Schedule D, Part II  
(This Label is a Substitute for Boxes 1c & 6)

**8 Description, 1d Stock or Other Symbol, CUSIP**

(IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State State	<b>15</b> State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	09/17/2008	12/1/2020	200.000	12,080.00	1,700.00	10,380.00				
<b>TOTALS</b>				<b>12,080.00</b>	<b>1,700.00</b>					

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  <b>STATE CASINO 1 WINNER CIRCLE YOUR CITY, YS, YOUR ZIP</b>		<b>1</b> Reportable winnings \$ <b>2,500.00</b>	<b>2</b> Date won <b>02/14/2020</b>
		<b>3</b> Type of wager <b>SLOTS</b>	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
		<b>7</b> Winnings from identical wagers \$	<b>8</b> Cashier
PAYER'S federal identification number  <b>35-8XXXXXX</b>	PAYER'S telephone number	<b>9</b> Winner's taxpayer identification no.  <b>311-00-XXXX</b>	<b>10</b> Window
WINNER'S name  <b>SYLVIA KENNEDY</b>		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)  <b>742 RED ROOSTER ROAD</b>		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings \$
City or town, province or state, country, and ZIP or foreign postal code  <b>YOUR CITY, YS, YOUR ZIP</b>		<b>15</b> State income tax withheld \$	<b>16</b> Local winnings \$
		<b>17</b> Local income tax withheld \$	<b>18</b> Name of locality

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

Signature ►
Date ►

Form **W-2G**
www.irs.gov/FormW2G
Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238  
  
**2020**  
**Form W-2G**  
**Certain Gambling Winnings**  
  
 This information is being furnished to the Internal Revenue Service  
  
**Copy B**  
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

**Travis and Sylvia Kennedy**  
 742 Red Rooster Road  
 Your City, State 00000

**1234**

20

PAY TO THE  
ORDER OF

\$

DOLLARS

**Anytown Bank and Trust**  
 Anytown, State 00000  
 For

: 111000025 : 123456789
1234

VOID

## Advanced Scenario 7: Test Questions

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20. The Kennedy's standard deduction on their 2020 tax return is \$\_\_\_\_\_.
21. What is the amount of taxable interest reported on the Kennedys' Form 1040?
- a. \$0
  - b. \$30
  - c. \$110
  - d. \$140
22. What is the total net amount of capital gain or (loss) reported on Form 1040?
- a. (\$3,000)
  - b. \$250
  - c. \$10,680
  - d. \$10,930
23. What is the taxable portion of Travis' pension from Pinto Corporation using the Simplified Method? \$\_\_\_\_\_.
24. Sylvia is eligible to make a contribution to her traditional IRA by the due date of her tax return?
- a. True
  - b. False
25. What are the Kennedys' total gambling winnings reported on their Form 1040, Schedule 1?
- a. \$215
  - b. \$763
  - c. \$2,500
  - d. \$2,715
26. The taxable portion of the Social Security benefits on the Kennedys' Form 1040 is \$17,850.
- a. True
  - b. False
27. What are the total payments reported on the Kennedys' Form 1040? \$\_\_\_\_\_.
28. When must Sylvia take a required minimum distribution (RMD) from her traditional IRA?
- a. By December 31, 2020, because she does **not** qualify for a waiver.
  - b. By December 31, 2021, because the RMD was waived for tax year 2020.
  - c. By April 1 and December 31, 2022, the year after she turns age 72.
  - d. Sylvia will never be required to take the RMD from her traditional IRA.

## Advanced Scenario 8: Richard Roosevelt

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### Directions

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

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

### Interview Notes

- Richard is age 45 and single. Richard's tax information was stolen and the IRS issued an Identity Protection PIN 123456.
- Richard's mother, Martha, lives in a nursing home in a neighboring state. In 2020, she received \$7,800 in Social Security income. Although she uses this money for her support, Richard has records showing he provided over half of her support in 2020.
- Richard lost his job in March when the state shut down due to the coronavirus pandemic. He received unemployment compensation for June and July.
- Richard began a landscape service in April and was paid on Form 1099-NEC. He also received cash receipts of \$325 from clients not reported on a tax form. Richard uses the cash method of accounting.
- He uses business code 561730.
- He has receipts for the following expenses:
  - Used lawnmower - \$236
  - Business cards - \$15
  - Rake - \$19
  - Work gloves - \$25
  - Lunches - \$140
  - Work clothes suitable for everyday use - \$175
  - Lunch box - \$25
- Richard has a detailed mileage log reporting:
  - Mileage from his home to his 1st client's home and mileage from his last client's home to his home – 620 miles.
  - In addition, on the days Richard worked for multiple clients, he kept track of the mileage from the first client's home to the second client's home in case that mileage was also deductible. He logged 312 miles (**not** included in the 620 miles).
  - The total mileage on his car for tax year 2020 was 9,543 miles. Of that, 8,611 were personal miles. He placed his only vehicle, a pick-up truck, in service on 3/15/2020. He will take the standard mileage rate.
- Richard took an early distribution from his IRA in April to help pay his living expenses while he was out of work due to COVID-19. Richard did not repay this distribution by the due date of his 2020 tax return.

- Richard settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. He isn't sure how it will impact his tax return for tax year 2020. Richard determined he was solvent as of the date of the canceled debt.
- Richard went back to work in July and received a Form W-2.
- Richard doesn't have enough to itemize this year and will take the standard deduction.
- Richard received a \$1,200 Economic Impact Payment (EIP) in April 2020.
- Richard didn't have any health insurance in 2020.



Form <b>13614-C</b> (October 2020)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964
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**You will need:**

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

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

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

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

1. Your first name <b>RICHARD</b>	M.I.	Last name <b>ROOSEVELT</b>	Daytime telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1551 CONCORD CIRCLE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>03/11/1975</b>	5. Your job title <b>SALES MANAGER</b>		6. Last year, were you:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
			a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

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

☒ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

☐ Married a. If Yes, Did you get married in 2020? ☐ Yes ☐ No

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

☐ Legally Separated Date of final decree \_\_\_\_\_

☐ Widowed Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) 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 last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MARTHA ROOSEVELT	6/12/1949	PARENT	0	YES	YES	S	NO	NO					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2020)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <b>GAMBLING WINNINGS</b>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <b>\$1,000</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?



**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 return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

a Employee's social security number <b>227-00-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>34-800XXXX</b>		1 Wages, tips, other compensation <b>17,650.00</b>	2 Federal income tax withheld <b>1,760.00</b>		
c Employer's name, address, and ZIP code  <b>PARKER INDUSTRIES 8009 PIKE CIRCLE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>17,650.00</b>	4 Social security tax withheld <b>1,094.30</b>		
		5 Medicare wages and tips <b>17,650.00</b>	6 Medicare tax withheld <b>225.93</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  <b>RICHARD ROOSEVELT 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other	12c		
			12d		
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 34-800XXXX</b>	16 State wages, tips, etc. <b>17,650.00</b>	17 State income tax <b>300.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

**2020**

Department of the Treasury—Internal Revenue Service

a Employee's social security number <b>227-00-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>36-700XXXX</b>		1 Wages, tips, other compensation <b>27,000.00</b>	2 Federal income tax withheld <b>2,700.00</b>		
c Employer's name, address, and ZIP code  <b>XYZ CORPORATION 2525 SOUTH STREET YOUR CITY, STATE ZIP</b>		3 Social security wages <b>27,000.00</b>	4 Social security tax withheld <b>1,674.00</b>		
		5 Medicare wages and tips <b>27,000.00</b>	6 Medicare tax withheld <b>392.00</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  <b>RICHARD ROOSEVELT 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other	12c		
			12d		
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 36-700XXXX</b>	16 State wages, tips, etc. <b>27,000.00</b>	17 State income tax <b>450.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

**2020**

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>ESSEX BANK</b> <b>300 MARIN STREET</b> <b>YOUR CITY, YS ZIP</b>		1 Date of identifiable event <b>07/01/2020</b> 2 Amount of debt discharged <b>\$ 775.00</b> 3 Interest, if included in box 2 <b>\$</b>	OMB No. 1545-1424  <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Form <b>1099-C</b>	<b>Cancellation of Debt</b>
CREDITOR'S TIN <b>40-200XXXX</b>	DEBTOR'S TIN <b>227-00-XXXX</b>	4 Debt description <b>CANCELED CREDIT CARD DEBT</b>  5 If checked, the debtor was personally liable for repayment of the debt . . . . . <input checked="" type="checkbox"/>		<b>Copy B For Debtor</b>  <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.</small>
DEBTOR'S name  <b>RICHARD ROOSEVELT</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YS ZIP</b>		6 Identifiable event code  7 Fair market value of property <b>\$</b>		
Account number (see instructions) <b>1234 5678 009876</b>				

Form **1099-C** (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>STATE UNEMPLOYMENT OFFICE</b> <b>YOUR CITY, STATE ZIP</b>		1 Unemployment compensation <b>\$ 2,800</b> 2 State or local income tax refunds, credits, or offsets <b>\$</b>	OMB No. 1545-0120  <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Form <b>1099-G</b>	<b>Certain Government Payments</b>
PAYER'S TIN <b>38-700XXXX</b>	RECIPIENT'S TIN <b>227-00-XXXX</b>	3 Box 2 amount is for tax year  5 RTAA payments <b>\$</b> 7 Agriculture payments <b>\$</b> 9 Market gain <b>\$</b>	4 Federal income tax withheld <b>\$ 280.00</b> 6 Taxable grants <b>\$</b> 8 Check if box 2 is trade or business income <input type="checkbox"/> 10a State <input type="checkbox"/> 10b State identification no. <input type="checkbox"/> 11 State income tax withheld <b>\$</b>	<b>Copy 1 For State Tax Department</b>
RECIPIENT'S name  <b>RICHARD ROOSEVELT</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		Account number (see instructions)		
Account number (see instructions)				

Form **1099-G** www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>WRIGHT'S LANDSCAPING</b> <b>P.O. BOX 123456</b> <b>YOUR CITY, YS, YOUR ZIP</b>		OMB No. 1545-0116  <div style="font-size: 2em; font-weight: bold;">2020</div>	<b>Nonemployee Compensation</b>  Form <b>1099-NEC</b>
PAYER'S TIN  <b>83-400XXXX</b>		RECIPIENT'S TIN  <b>227-00-XXXX</b>	
RECIPIENT'S name  <b>RICHARD ROOSEVELT</b>		1 Nonemployee compensation <b>\$ 4,010</b>	
Street address (including apt. no.)  <b>1551 CONCORD CIRCLE</b>		4 Federal income tax withheld  <b>\$</b>	
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YS, YOUR ZIP</b>		2  3  5 State tax withheld <b>\$</b>	
Account number (see instructions)  		6 State/Payer's state no.  <b>\$</b>	
FATCA filing requirement <input type="checkbox"/>		7 State income <b>\$</b>	

Form **1099-NEC** (keep for your records) [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service

**Copy B**  
**For Recipient**

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.  <b>ESSEX BANK</b> <b>300 MAIN STREET</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-0119  <div style="font-size: 2em; font-weight: bold;">2020</div>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  Form <b>1099-R</b>
PAYER'S TIN  <b>40-200XXXX</b>		RECIPIENT'S TIN  <b>227-00-XXXX</b>	
RECIPIENT'S name  <b>RICHARD ROOSEVELT</b>		1 Gross distribution <b>\$ 1,000.00</b>	
Street address (including apt. no.)  <b>1551 CONCORD CIRCLE</b>		2a Taxable amount <b>\$ 1,000.00</b>	
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, STATE ZIP</b>		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
10 Amount allocable to IRR within 5 years <b>\$</b>		3 Capital gain (included in box 2a) <b>\$</b>	
11 1st year of desig. Roth contrib. <input type="checkbox"/>		4 Federal income tax withheld <b>\$ 200.00</b>	
12 FATCA filing requirement <input type="checkbox"/>		5 Employee contributions/ Designated Roth contributions or insurance premiums <b>\$</b>	
13 Date of payment 		6 Net unrealized appreciation in employer's securities <b>\$</b>	
14 State tax withheld <b>\$</b>		7 Distribution code(s) <b>1</b>	
15 State/Payer's state no. <b>\$</b>		8 Other <b>\$</b>	
16 State distribution <b>\$</b>		9a Your percentage of total distribution <b>%</b>	
17 Local tax withheld <b>\$</b>		9b Total employee contributions <b>\$</b>	
18 Name of locality 		19 Local distribution <b>\$</b>	

Form **1099-R** [www.irs.gov/Form1099R](http://www.irs.gov/Form1099R) Department of the Treasury - Internal Revenue Service

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

This information is being furnished to the IRS.

## Advanced Scenario 8: Test Questions

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### Directions

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

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

- 29.** Richard's most beneficial filing status allowable is Head of Household.
- a. True
  - b. False
- 30.** Which item(s) can be deducted by Richard as a business expense?
- a. Work gloves
  - b. Work clothes (suitable for everyday use)
  - c. Rake
  - d. Both a and c
- 31.** What is the qualified business income (QBI) deduction on the Richard's tax return?
- a. \$0
  - b. \$648
  - c. \$718
  - d. \$3,857
- 32.** Richard must report \$\_\_\_\_\_ of his canceled debt on his 2020 tax return.
- 33.** Richard is required to pay a 10% additional tax on the early distribution from his IRA account in 2020.
- a. True
  - b. False
- 34.** Richard has been assigned an Identity Protection PIN by the IRS. How does this affect preparation of Richard's tax return?
- a. The PIN must be entered during tax return preparation.
  - b. The PIN will appear on Richard's Form 1040.
  - c. Failure to enter the PIN will cause Richard's e-filed return to be rejected by the IRS.
  - d. All of the above.

**35.** Which of the following statements is **true**?

- a. Richard is able to defer half the taxpayer and employer share of Social Security tax until December 31, 2021 and the other half until December 31, 2022.
- b. Richard is able to defer half of the taxpayer share of Social Security tax until December 31, 2021 and the other half until December 31, 2022.
- c. Richard is able to defer half of the employer share of Social Security tax until December 31, 2021 and the other half until December 31, 2022.
- d. Richard does **not** have the option to defer half of his share or the employer share of Social Security tax.