Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Sheldon and Odessa Sanford

Interview Notes

- Sheldon and Odessa Sanford are married and elect to file Married Filing Jointly.
- Sheldon is 73 years old and Odessa is 64 years old. Odessa earned \$33,000 in wages.
- After 30 years of service, Sheldon retired from his job on February 1, 2018. During his career, Sheldon contributed pre-tax dollars to a qualified 401(k) retirement plan through his employer. His retirement is fully taxable. Sheldon also received Social Security benefits of \$7,600.
- Sheldon and Odessa are not blind and cannot be claimed as dependents by another taxpayer.
- Sheldon and Odessa are U.S. citizens and have valid Social Security numbers.

Basic Scenario 1: Test Questions

- **1.** Sheldon must take a required minimum distribution from his retirement plan by December 31, 2020 to avoid an additional tax due.
 - a. True
 - b. False
- 2. Sheldon and Odessa's standard deduction is \$_____.

- Marsha is 23 years old and single. She cannot be claimed as a dependent by another taxpayer.
- Marsha earned wages of \$18,500 and had \$1,500 of federal income tax withholding in tax year 2020.
- Marsha gave birth to Shelby on November 10, 2020.
- Marsha paid all the cost of keeping up a home and support for Shelby.
- Shelby and Marsha are U.S. citizens and have valid Social Security numbers.
- Marsha filed Single with no dependents on her 2019 tax return and received a \$1,200 Economic Impact Payment in May 2020.

Basic Scenario 2: Test Questions

- 3. Which of the following statements is true?
 - a. Marsha is required to file a tax return.
 - b. Marsha is **not** required to file a tax return, but should file a tax return to claim a refund of her federal income tax withholding.
 - c. Marsha does **not** qualify for the earned income credit because she is under the age of 25.
 - d. Both a and c.
- 4. Marsha qualifies for the recovery rebate credit of \$500 for Shelby.

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.

- a. True
- b. False

- Aiden and Sophia are married and they have always filed Married Filing Jointly.
- Aiden died May 5, 2020 at the age of 58. Sophia, age 56, has not remarried.
- Aiden earned \$5,000 in wages and Sophia earned \$51,000 in wages.
- Sophia paid all the cost of keeping up a home and provided all the support for their two children, Mia and Oliver, who lived with them all year.
- Mia is 11 years old and Oliver is 15 years old.
- Sophia does not have enough deductions to itemize, but she did make a \$500 cash charitable contribution to a qualified charitable organization in tax year 2020.
- Aiden, Sophia, Mia, and Oliver are all U.S. citizens with valid Social Security numbers.

Basic Scenario 3: Test Questions

- **5.** What is most advantageous filing status allowable that Sophia can claim on the tax return for tax year 2020?
 - a. Single
 - b. Head of Household
 - c. Qualifying Widow(er)
 - d. Married Filing Jointly
- 6. What amount can Sophia deduct as a charitable contribution adjustment?
 - a. \$0
 - b. \$250
 - c. \$300
 - d. \$500

- Benjamin and Amelia Hopkins have been married since 2016.
- Benjamin is a U.S. citizen with a valid Social Security number. Amelia is a resident alien with an Individual Taxpayer Identification Number (ITIN). They elect to file Married Filing Jointly.
- Benjamin worked in 2020 and earned wages of \$25,000. Amelia worked part-time and earned wages of \$15,000.
- They have two children: Harper, who is 9 years old, and Evelyn, who is 12 years old.
- Both children were supported by their parents all year. Harper is a U.S. citizen and has a valid Social Security number. Evelyn is a resident alien and has an ITIN.
- Benjamin, Amelia, Harper, and Evelyn lived together in the U.S. all year.

Basic Scenario 4: Test Questions

- 7. Which credit(s) can the Hopkins claim on their 2020 tax return?
 - a. Child tax credit for Harper
 - b. Credit for other dependents for Evelyn
 - c. Both a and b
 - d. Neither a nor b
- 8. Are the Hopkins eligible to claim the earned income credit?
 - a. Yes, because Benjamin has a Social Security number.
 - b. Yes, because everyone has a taxpayer identification number.
 - c. No, because their income is too high.
 - d. No, because Amelia has an ITIN.

- Lucas and Abagail are married and want to file a joint return.
- Lucas earned \$35,000 in wages and Abagail earned \$20,000 in wages.
- Lucas and Abagail have three children. Their twin sons, Mason and Logan, are both 4 years old. Their oldest son, Warren, is 17 years old.
- Mason, Logan, and Warren lived with their parents all year and did not provide more than half of their own support.
- Lucas and Abagail paid \$5,000 in daycare for Mason and Logan. The statement from the daycare provider includes the provider's name, address, valid Employer Identification Number, and the amount paid for Mason and Logan's care.
- Lucas, Abagail, Mason, Logan, and Warren are all U.S. citizens with valid Social Security numbers.

Basic Scenario 5: Test Questions

- 9. The Browns qualify for which of the following credits?
 - a. Earned income credit
 - b. Child and dependent care credit
 - c. Both a and b
 - d. Neither a nor b
- **10.** The refundable additional child tax credit is limited to \$1,400 per child.
 - a. True
 - b. False

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

- Daniel, age 64 and Avery, age 53, are married. They elect to file Married Filing Jointly.
- Daniel is retired. He received Social Security benefits, a pension, and wages from a part-time job.
- Avery was a full-time elementary school teacher and paid \$700 out of pocket for classroom supplies.
- Avery is paying off a student loan that she took out when she attended college for her bachelor's degree.
- Daniel and Avery have two sons, Jackson, age 19 and Matthew, age 16. Matthew lived at home the entire year. Jackson is a full-time college student in his second year of study. He is pursuing a degree in Accounting and does not have a felony drug conviction. He received a Form 1098-T for 2019. Box 2 was not filled in and Box 7 was not checked.
- Jackson lived in an apartment near campus during the school year and spent the summer at home with his parents.
- Jackson received a scholarship and the terms require that it be used to pay tuition. Daniel and Avery paid the cost of Jackson's tuition and course-related books in 2020 not covered by scholarship. They paid \$90 for a parking sticker, \$4,500 for a meal plan, \$500 for textbooks purchased at the college bookstore, and \$100 for access to an online textbook.
- Daniel and Avery paid more than half the cost of maintaining a home and support for Jackson and Matthew.
- Daniel and Avery do not have enough deductions to itemize on their federal tax return. They made a charitable contribution in the amount of \$350 cash and they have a receipt for it.
- The Emorys made four timely estimated tax payments of \$125 each for tax year 2020.
- The Emorys received a \$2,900 Economic Impact Payment (EIP) in 2020.
- If Daniel and Avery receive a refund, they would like to deposit it into their checking account. Documents from County Bank show that the routing number is 111000025. Their checking account number is 11337890.



Form 13614-C (October 2020)		Inta				ury - Internal Qualit		^{Service}	heet				Number 5-1964
You will need: • Tax Information such a: • Social security cards of • Picture ID (such as vali	r ITIN letters fo d driver's licen	or all personse) for yo	ons on yo u and you	ır spou	ise.	 You ar comple If you I 	e responente ete and a nave que	nsible for accurate i estions, p	I-4 of this fo the informa nformation. lease ask th	tion on you e IRS-certi	fied volu		
		To repo	rt unethi	cal beh	avior to t	he IRS, ei	nail us a	at <u>wi.volta</u>	hest ethica x@irs.gov	l standards	•		
Part I – Your Personal Inforn	nation (If you a	re filing a jo	oint return	, enter y	our name	es in the s	ame orde	er as last y	ear's return)				
1. Your first name DANIEL		M.I.	Last na EMO					Da	aytime teleph YOUR PHC		er Areyo X Ye	ouaU.S.c s [tizen?
2. Your spouse's first name AVERY		M.I.	Last na EMO					Da	aytime telepl	none numbe	er Isyou IX Ye	r spouse a s [U.S. citize
3. Mailing address 645 MEADE COURT			1			Apt # C	ity YO	JR CITY			State	YS	ZIP code YOUR ZI
4. Your Date of Birth 7/5/1956	5. Your job til	tle				, were you d perman		abled 🗆	Yes 🕱 N		-time stud ally blind	lent	
7. Your spouse's Date of Birth	8. Your spou	se's job title	Э			, was your	· ·			•	-time stud		
1/31/1967	TEACHER	,		102-010010		d perman	100 1 CONTRACTOR 100 CONTRACT		Yes 🕱 N	lo c. Leg	ally blind		St personals
10. Can anyone claim you or y		a depende	nt?] Yes	X No	Unsu	-				-		
11. Have you, your spouse, or	dependents be	en a victim	of tax rel	ated ide	entity thef	or been is	sued an	Identity P	rotection PIN	1?			Yes 🗶 I
Part II – Marital Status and	I Household	Informati	on										
1. As of December 31, 2020, v	vhat 🗌 Nev	ver Married	(Th	is inclu	des regist	ered dome	estic parl	nerships, o	civil unions, o	or other form	nal relatio	nships unc	er state la
was your marital status?	🗴 Ma	rried				married in						Yes 🗴	
		100-1-50 - 15 - •					during a	ny part of	the last six n	nonths of 20	20? X	Yes 🗌	No
		orced			al decree								
		ally Separ				aintenance	e decree	-					
	🗌 Wic	lowed	re	ar or sp	ouse's de	eatri							
 List the names below of: everyone who lived with year 											I check he	ere 🗌 and	
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anyone you supported but Name (<i>first, last</i>) Do not enter your name or spouse's name below	did not live with Date of Birth (mm/dd/yy)	n you last y Relationship to you (for example: son, daughter, parent,	vear Number of months		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)		To be co Is this person a qualifying child/relative of any other person?	mpleted by Did this person provide more than 50% of his/ her own	/ a Certif Did this person have less than \$4,300 of income?	Did the taxpayer(s) provide mor than 50% of support for this person?	eer Prepa Did the taxpayer(pay more half the c maintaini home for
• anyone you supported but Name (first, last) Do not enter your	did not live with Date of Birth (mm/dd/yy)	n you last y Relationship to you (for example: son, daughter, parent, none, etc)	vear Number of months lived in your home	ÚS Citizen	of US, Canada, or Mexico last year	Married as of 12/31/20 (<i>S/M</i>)	Student last year (yes/no)	Totally and Permanently Disabled	To be co Is this person a qualifying child/relative of any other	mpleted by Did this person provide more than 50% of his/	/ a Certif Did this person have less than \$4,300 of income?	Did the taxpayer(s) provide mor than 50% of support for	Did the taxpayer(pay more half the c maintaini
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Basic Scenarios

Check	appr	opriate bo	ox for each question in each section									
Yes	No	Unsure	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive									
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2									
	X		2. (A) Tip Income?									
X			3. (B) Scholarships? (Forms W-2, 1098-T)									
	X		. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)									
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)									
	X		6. (B) Alimony income or separate maintenance payments?									
	X		7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)									
	X		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?									
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)									
	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)									
X			11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)									
	X		12. (B) Unemployment Compensation? (Form 1099G)									
X			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)									
	X		14. (M) Income (or loss) from Rental Property?									
	X		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify									
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You <i>(or Your Spouse)</i> Pay									
	X		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? 🗌 Yes 🗌 No									
	X		2. Contributions to a retirement account?									
X			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)									
X			4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)									
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales)									
	X		5. (B) Child or dependent care expenses such as daycare?									
X			6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?									
	X		7. (A) Expenses related to self-employment income or any other income you received?									
X			8. (B) Student loan interest? (Form 1098-E)									
Yes	No		Part V – Life Events – Last Year, Did You (or Your Spouse)									
	X		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)									
	X		2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)									
	X		3. (A) Adopt a child?									
	X		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?									
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)									
	X		6. (A) Receive the First Time Homebuyers Credit in 2008?									
X			7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? \$500									
	X		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?									
	X		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]									
X			10. (B) Receive an Economic Impact Payment (stimulus) in 2020?									
Cataloc	a Numb	er 52121E	www.irs.gov Form 13614-C (Rev. 10-2020									

Basic Scenarios

1. Provide an email address (vplice)	Additional Information and Questions Related	d to the Prenaration of Your	Poturn			Page 3
2. Presidential Election Campaign Fund (<i>t</i> /you check a box, your tax or relund will not change)		•		e Internal Rev	enue Service)	
Check here if you, or your spouse if filing jointly, want 33 to go to this fund 3. If you are due a refund, would you like: a. Direct deposit No Yes						
3. If you are due a refund, would you like: a. Direct deposit b. To purchase U.S. Savings Bonds c. To split your refund between different accounts			ι,		use	
5. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes Yes No If yes, where?		a. Direct deposit	b. To purcha	ise U.S. Savir	ngs Bonds c. To split you	
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Vers Vers Vers	4. If you have a balance due, would you like to m	nake a payment directly from	your bank accoui	nt? 🕱 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? X Very well Well Not well Not well Prefer not to answer 8. Would you say you can carry on a conversation in English, both understanding & speaking? X Very well Well Not well Not well Prefer not to answer 9. Do you or any member of your household have a disability? Yes X No Prefer not to answer 10. Are you or your spouse a Veterant from the U.S. Armed Forces? Yes X 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 X 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 X Prefer not to answer 13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer 14. Your spouse's sthucity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer No spouse Additional comments Frive Act of 1974 requires that when we ask for information we plaq right to ask for the information, why we are asking for it, and how it will be used. We must also hal you what could happen for your isluits to your interest and/or participation in the Sub you can diagraph to ask for the information, why we are asking for it, and how it will be used. We must also hal you with a could happen for your isluits to your interest and/or participation in the Sub you can leagal right to ask for the information, why we are asking for it, and how it will be used. We must also hal you with actual in normation your ball to your interest and/or participat	5. Did you live in an area that was declared a Fe	deral disaster area? 🔲 Yes	X No	If yes, where?	?	
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? X Very well 8. Would you say you can read a newspaper or book in English? X Very well 9. Do you or any member of your household have a disability? Yes 9. Do you or any member of your household have a disability? Yes 10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes 11. Your race? American Indian or Alaska Native American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White X Prefer not to answer 13. Your spouse's race? Ispanic or Latino Avour spouse's thickity? Hispanic or Latino Avour spouse's ethnicity? Hispanic or Latino 14. Your spouse's ethnicity? Hispanic or Latino Armerican londing to sease - \$700 Privacy Act and Paperwork Reduction Act Notice Privacy Act and Paperwork Reduction Act Notice The Privacy Act of 1974 requires that when we ask for information we ledit an a back of the formation is for the stand we stand for the stand is no contacting to a stand for the stan	6. Did you, or your spouse if filing jointly, receive	a letter from the IRS?	Yes	X No		
8. Would you say you can read a newspaper or book in English? Image: Control of Control Market State Sta						
9. Do you or any member of your household have a disability? Yes X No Prefer not to answer 10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes X 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 X 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 X 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 X Prefer not to answer 13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer 14. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer Additional comments Gambling Iosses - \$700 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 information, why we are asking for it, and how it will be used. We must also tell you what could happen if w do not receive it, and whether your response is voluntary, required to bothin a benefit, or mandatory. Our legal right to ask for information is 50 v/s 200. Supported motion asking for this information to assistue in constanting of the orthorize wolundary requires the volundary requires the use of unitary may also be used to establish effective cortos, send cortos and the field send	7. Would you say you can carry on a conversation	on in English, both understand	ling & speaking?	X Very wel	I 🗌 Well 🔲 Not well 🗌	🛾 Not at all 📋 Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes Yes No Prefer not to answer 11. Your race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer 12. Your spouse's race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer 13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino IPrefer not to answer No spouse 14. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer No spouse Additional comments Gambling losses - \$700 Gambling losses - \$700 Gambling losses - \$700 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, eroutineet income tax programs. The Finderador Act Reduction Act requires that His K digual activities, Structure income tax programs. The Information is 5 U.S.C. 301. We are asking for this information to assits us in contacting information requires that the RS digual activities. Structurethat Reductin Act requires that the RS digual activitie	8. Would you say you can read a newspaper or I	book in English?	X Very well	🗌 Well	🗌 Not well 🗌 Not	at all 🛛 🗌 Prefer not to answer
11. Your race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White X 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 X Prefer not to answer 13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer No spouse 14. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino X Prefer not to answer No spouse Additional comments Gambling Iosses - \$700 Gambling Iosses - \$700 Frize 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 U.S.C. 301. We are asking for this information to assist us in contacting your leaves to your interest and/or participation in the IRS yould cash for information, why we are asking for information is S U.S.C. 301. We are asking for this information to assist us in contacting your leaves the your interest and/or participation in the IRS yould cash for information is S U.S.C. 301. We are asking for this information to assistance in these preparans. The information and preprevord recogna condin	9. Do you or any member of your household hav	e a disability?	Yes	🗶 No	Prefer not to answer	
12. Your spouse's race?	10. Are you or your spouse a Veteran from the L 11. Your race?	J.S. Armed Forces?	□ Yes	X No	Prefer not to answer	
American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Pacific Islander Mite Prefer not to answer Advitional comments Additional comments Gambling losses - \$700 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 w do not provide in the RBS volunteer income tax preparation and outfreach programs. The information is 5 U.S.C. 301. We are asking for this information in the RBS volunteer income tax preparation and outfreach programs. The Pacific Island end requires the IRS may not be used be used as staffing and staffing and the requested information in the RBS volunteer income in the RBS our provide may be tax by our suggestion on making this process simpler, please write to be hit mere angresure. Star Our Star Preparement Preparement Preparement Preparement Preparement Preparement Preparement Preparement Prevence Starting and Outpace Prevence Starting and Preparement Previous Act definition Act. Notice	🗌 American Indian or Alaska Native 🛛 Asia	n 🔲 Black or African Ame	rican 🗔 Native	e Hawaiian or	other Pacific Islander	White X Prefer not to answer
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	Catalog Number 52121E	-	www.irs.gov			Form 13614-C (Rev. 10-2020

Basic Scenarios

	a Employee's social security number 127-00-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website a s. <i>gov/efile</i>
b Employer identification number 35-500XXXX	(EIN)		1 Waq	ges, tips, other compensation 6,500.00	2 Federal income 420.0	
c Employer's name, address, and	ZIP code		3 Soc	cial security wages 6,500.00	4 Social security ta 403.0	
RICH'S BOOK STORE 1225 OVERVIEW AVE	-		5 Me	dicare wages and tips 6,500.00	6 Medicare tax wite 94.2	
YOUR CITY, STATE Z	² IP		7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initia DANIEL EMORY 645 MEADE COURT YOUR CITY, STATE		-	12 Statu	loyee plan sick pay	12a See instruction: 12b 12b 12c 12c	s for box 12
f Employee's address and ZIP co	de				12d G G S S	
I5 State Employer's state ID numl YS 35-500XXXX	ber 16 State wages, tips, etc 6,500.00	. 17 State income 350.00	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan
	d Tax Statement	202	חי	Department o	f the Treasury—Internal	Revenue Servi

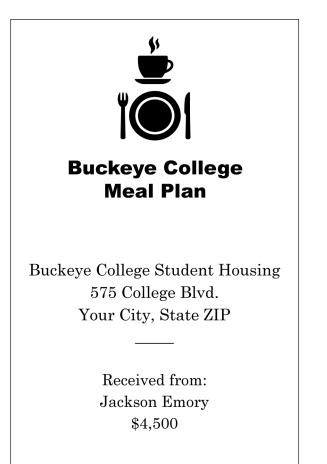
	oyer identification number (f	128-00-XXXX	OMB No. 154	5-0008	ges, tips, other compe	ensation		al income t	s.gov/efile ax withheld
35-	600XXXX				30,000.00			1,525.0	0
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YOL	IR CITY, STATE ZI	P		7 Soc	cial security tips		8 Alloca	ted tips	
d Cont	rol number			9			10 Deper	ndent care	benefits
·	oyee's first name and initial	Last name	Suff.	10 Statu	nqualified plans	Third-party	12a See i		s for box 12 00.00
645	MEADE COURT JR CITY, STATE Z	IP		14 Othe	X	sick pay	12c		
f Empl	ovee's address and ZIP code	a.					e 12d C ot e		
•	Employer's state ID numbe		etc. 17 State inco 1,200.00		18 Local wages, ti	ps, etc.	l 19 Local inc	ome tax	20 Locality nam
	V-2 Wage and	I Tax Statement	20		Depa	artment of	f the Treasur	/—Internal	Revenue Servio

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. PINE CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP				Gross distributio	0	OMB No. 1545-0119		P	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc	
YOUR CITY, STATE	: ZIP		\$	9,350.00	0	Form 1099-R			Contracts, etc	
			2b	Taxable amoun not determined	t 🗙	- Total distri	bution		Сору І	
PAYER'S TIN	RECIPIENT'S TIN	l	3	Capital gain (inc in box 2a)	cluded	4 Feder withh		me tax	Report thi income on you federal ta	
40-100XXXX	127-00-XXX	(\$			\$1	,935.	00	return. If thi form show	
RECIPIENT'S name	PIENT'S name			Employee contril Designated Roth contributions or insurance premit	ו	appro	eciatio		federal incom tax withheld i box 4, attac this copy t	
Street address (including a			7	Distribution code(s) 7	IRA/ SEP/ SIMPLE	8 Other		%	your return This information being furnished	
	ty or town, state or province, country, and ZIP or foreign postal coc YOUR CITY, STATE ZIP			a Your percentage of total distribution %			mployee	e contributions	the IRS	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 \$	State tax withhel	d	15 State	/Payer	's state no.	16 State distribution	
\$			\$						\$	
Account number (see instruc	tions)	13 Date of payment	17 \$	Local tax withhel	ld 	18 Nam	e of loo	ality	19 Local distributio	
			15						15	

	YOUR SOCIAL SECURITY BEN REVERSE FOR MORE INFOR		OWN IN BOX 5 MAY BE TAXABLE INCOME.			
Box 1. Name DANIEL EMORY			Box 2. Beneficiary's Social Security Number 127-00-XXXX			
Box 3. Benefits Paid in 2020 \$7,500.00	Box 4. Benefits Repaid to SSA	in 2020	Box 5. Net Benefits for 2020 (Box 3 minus Box 4) \$7,500.00			
DESCRIPTION OF A Paid by check or di \$7,500			DESCRIPTION OF AMOUNT IN BOX 4			
			untary Federal Income Tax Withholding			
			^{dress} eade Court City, State Zip			

			OMB No. 1545-1576	Studen Loan Interes Statemen
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received	d by lender	Сору В
38-900XXXX	128-00-XXXX	\$ 925.00		For Borrowe
BORROWER'S name AVERY EMORY Street address (including apt 645 MEADE COURT City or town, state or provinc YOUR CITY, STATE	e, country, and ZIP or foreign postal code			This is important ta information and is beir furnished to the IRS, you are required to file return, a negligeno penalty or oth sanction may b imposed on you if tt IRS determines that a underpayment of ta results because yo
Account number (see instruc	tions)	2 If checked, box 1 does not in fees and/or capitalized intere September 1, 2004	st for loans made before	overstated a deduction

FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuit			
BUCKEYE COLLEGE		\$ 8,500.00	8,500.00 2020				
575 COLLEGE BLVD		2		Stateme			
YOUR CITY, STATE ZIP							
			Form 1098-T				
FILER'S employer identification no.	STUDENT'S TIN	3	I I	Сор			
33-700XXXX	129-00-XXXX			For Stud			
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	1			
		prior year		This is impo tax inform			
JACKSON EMORY		\$	\$ 6,500.00	and is			
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished t IRS. This			
645 MEADE COURT		scholarships or grants for a prior year	in box 1 includes amounts for an	must be us			
City or town, state or province, count	ry, and ZIP or foreign postal code		academic period	complete Form to claim educ			
YOUR CITY, STATE ZIP		\$	beginning January- March 2021	credits. Give it			
Service Provider/Acct. No. (see instr.)	8 Check if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or us prepare the tax re			
	half-time student	student	\$				





College Books 580 College Blvd Your City, State ZIP

Receipt: 3 Textbooks: \$500

Payment for books is also on the college website.

- 11. What is the amount of Daniel and Avery's standard deduction? \$_____.
- 12. What is the total amount of adjustments on the Emorys' tax return?
 - a. \$250
 - b. \$925
 - c. \$1,175
 - d. \$1,475
- **13.** What is the total amount of the Emorys' refundable American opportunity credit? \$_____.
- **14.** Jackson qualifies Daniel and Avery to claim the credit for other dependents.
 - a. True
 - b. False
- 15. What is the total amount of federal income tax withholding?
 - a. \$1,525
 - b. \$1,935
 - c. \$1,945
 - d. \$3,880
- 16. How much of Daniel's Social Security is taxable?
 - a. \$0
 - b. \$3,750
 - c. \$6,375
 - d. \$7,500
- **17.** Daniel and Avery **cannot** claim Jackson for the earned income credit because he did **not** live with them for more than half the year and does **not** meet the residency test.
 - a. True. Jackson only lived with his parents during the summer, which was less than six months.
 - b. False. Attendance at school is considered a temporary absence and those months are counted as time that Jackson lived with his parents for the earned income credit.

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

- Emma is 45 years old and single.
- Emma has two children, Poppy, age 17 and Sebastian, age 25, who lived with her all year. Sebastian had a part-time job where he earned \$4,500 in 2020.
- Emma paid all the cost of keeping up the home and more than half the support for her children.
- Emma received disability pension benefits. She has not reached the minimum retirement age of her employer's plan. She also received interest and dividend income.
- In early January 2020, she went to the local casino and won some money playing the slot machines. During the intake and interview, she mentioned that she had gambling losses of \$700.
- · She does not have enough expenses to itemize for the 2020 tax year.
- Emma made a \$100 cash contribution to her daughter's school to help buy masks for students.
- Emma received a \$1,700 Economic Impact Payment (EIP) in 2020.



(October 2020)		Int	234-234A	presentanesos internativos		ury - Interna Qualit		^{Service}	heet				3 Number 45-1964	
You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid	ITIN letters fo	or all perso	ns on yo	ur tax r ur spou	eturn. se.	 You an complete 	e resporete and a	nsible for accurate i	1-4 of this fo the informa nformation. lease ask th	tion on you				
	Volunteers								phest ethica <u>x@irs.gov</u>	l standards				
Part I – Your Personal Inform	iation (If you a	are filing a jo	oint return,	, enter y	our name	es in the s	ame orde	er as last y	rear's return)					
1. Your first name EMMA		M.I.	Last na DAVI			Daytime telephone number Are you a YOUR PHONE # X Yes					citizen?			
2. Your spouse's first name		M.I.	Last na	ame				D	aytime telepl	none numbe	r Is you □ Ye	ir spouse s	a U.S. cii 🔲 No	tizen?
3. Mailing address 597 HORACE LN						Apt # 0	City YOL	JR CITY			State	YS	ZIP cod YOUR	-
4. Your Date of Birth	5. Your job ti	itle		6. l	_ast year	, were you	:			a. Full-	-time stud	dent 🗌	Yes 🛛] No
04/29/1975	RETIRED			b. Totally and permanently disabled 🛛 Yes 🕱 No c. Lega					ally blind		Yes 🛛	No		
7. Your spouse's Date of Birth	8. Your spou	Your spouse's job title 9. Last year, was your spouse: a. Full-tir						-time stud	dent 🗌	Yes 🗆] No			
				b. ⁻	Totally an	id perman	ently disa	abled 🗌	Yes 🗌 N	lo c. Lega	ally blind		Yes 🗌] No
10. Can anyone claim you or y	2. C			12	X No	🗌 Unsu								
11. Have you, your spouse, or Part II – Marital Status and	Concoll action to contract a succession and a	2010-100127-10000-100-000100010000000	Contracting with the contraction of	ated ide	ntity thef	or been is	ssued an	Identity P	rotection PIN	1?			Yes 🛛] No
1. As of December 31, 2020, w was your marital status?		ver Marriec arried	a. If `	Yes, Did	l you get	ered domo married in	10.00	nersnips,	civil unions, o	or other form		NAME AND ADDRESS OF	No	iaw)
	🗆 Leç	vorced gally Separ dowed	Da ated Da	ate of fin ate of se	al decree	aintenanc	J		the last six n	nonths of 20 	20? 🗌	Yes 🗌	No	
	☐ Leç □ Wie	gally Separ dowed	Da ated Da Ye	ate of fin ate of se ear of sp	al decree parate m	aintenanc	J		the last six n		0710914048			bage :
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· everyone who lived with yo	Leg Du last year (of, did not live wit Date of Birth (mm/dd/yy)	gally Separ dowed ther than you th you last y Relationship to you (for example: son, daughter, parent,	Da ated Da Ye <i>ur spouse</i> rear	ate of fin ate of se ear of sp	al decree parate m	aintenanc	e decree		lditional space	e is needed mpleted by Did this [provide more than t 50% of his/	check he	ere and ied Volur Did the taxpayer(s provide me than 50% support for	d list on p iteer Pre Did the Did the taxpay pay m of half th r mainta home	parei e ver(s) ore tha e cost aining a for this
everyone who lived with you supported but Name (first, last) Do not enter your	Leg Du last year (of, did not live wit Date of Birth (mm/dd/yy)	gally Separ dowed ther than you th you last y Relationship to you (for example: son, daughter,	Da ated Da Ye <i>ur spouse</i> rear Number of months lived in your home	ete of fin ate of se ar of sp () US Citizen	al decree parate m ouse's de Resident of US, Canada, or Mexico last year	aintenance eath Single or Married as of 12/31/20	E decree	If ad Totally and Permanent! Disabled	ditional space To be co Is this person a qualifying child/relative of any other person?	e is needed mpleted by Did this person p provide p more than t 50% of his/ her own (check he r a Certif Did this berson nave less than \$4,300 of income?	ere and ied Volur Did the taxpayer(s provide m than 50% support for support for b) this person	d list on p iteer Pre Did th taxpay ore pay m of half th r mainta home	parei e ver(s) ore tha e cost aining a for this or this
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Check	appr	opriate bo	ox for each question in each section
Yes	No	Unsure	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
	X		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	X		2. (A) Tip Income?
	X		3. (B) Scholarships? (Forms W-2, 1098-T)
X			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)
	X		6. (B) Alimony income or separate maintenance payments?
	X		7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
	X		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
X			10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
X			11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
	X		12. (B) Unemployment Compensation? (Form 1099G)
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	X		14. (M) Income (or loss) from Rental Property? 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify W-2G
X			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You <i>(or Your Spouse)</i> Pay
	X		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? 🗌 Yes 🗌 No
	X		2. Contributions to a retirement account?
	X		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
X			4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales)
	X		5. (B) Child or dependent care expenses such as daycare?
	X		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	X		7. (A) Expenses related to self-employment income or any other income you received?
	X		8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
	X		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	X		2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	X		3. (A) Adopt a child?
	X		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		6. (A) Receive the First Time Homebuyers Credit in 2008?
	X		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	X		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	X		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
X			10. (B) Receive an Economic Impact Payment (stimulus) in 2020?
Cataloo	a Num	per 52121E	www.irs.gov Form 13614-C (Rev. 10-2020)

Basic Scenarios

Page 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 \mathbf{X} You \Box Spouse
3. If you are due a refund, would you like: a. Direct deposit b. To purchase U.S. Savings Bonds c. To split your refund between different accounts X Yes No Yes X 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?
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 answe
8. Would you say you can read a newspaper or book in English? 🛛 🗶 Very well 🗌 Well 🗌 Not well 🗌 Not at all 🔅 Prefer not to answe
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?
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
X 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 v 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 all volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-202

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38-600XXXX YOUR PHONE # 559-00-XXXX This information is being furnished to the International Provided Page 1 and the International Page 1 and the International Provided Page 1 and the International Page 1 and the Internatio	PAYER'S name, street addre and ZIP or foreign postal cod RIDGETOP CASING 777 CREST ROAD YOUR CITY, STATI	es, city or town, le O E ZIP	Devince or state, country	RECTE , 1 1 \$ 0 3 - 5 -	ED (if checked) Reportable winnings 6,500.00 Fype of wager OT MACHINE Fransaction	 Department of the Treat 2 Date won 1/25/2020 4 Federal income tax of \$ 6 Race gers 8 Cashier 	OMB No. 1545-0238 2020 withheld Form W-2G Certain
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Date 🕨

Department of the Treasury - Internal Revenue Service

www.irs.gov/FormW2G

	ss, city or town, state or province,	country, ZIP	Payer's RTN (optional)	OM	B No. 1545-0112	
or foreign postal code, and te	lephone no.		1 Interest income	- G	2020	Interest
2400 MILFORD AV YOUR CITY, STAT	—		\$ 785.00	For	m 1099-INT	Income
			2 Early withdrawal penalty			Сору В
PAYER'S TIN	RECIPIENT'S TIN		\$			For Recipient
39-400XXXX 559-00-XXXX			3 Interest on U.S. Savings Bo	onds and Tr	reas. obligations	
RECIPIENT'S name			\$ 4 Federal income tax withhele	This is important tax		
EMMA DAVIS			\$ 6 Foreign tax paid	\$ 7 Foreign	country or U.S. possession	information and is being furnished to the IRS. If you are
Street address (including apt.	no.)		\$	Ĵ		required to file a return, a negligence
567 HORACE LAN	E		8 Tax-exempt interest	9 Specific interest	ed private activity bond t	penalty or othe sanction may be
City or town, state or province	e, country, and ZIP or foreign post	al code	\$	\$		imposed on you i
YOUR CITY, STAT	EZIP		10 Market discount	11 Bond	premium	this income is taxable and the IRS determines that it has
		FATCA filing requirement		\$		not been reported.
			12 Bond premium on Treasury obligation \$	s 13 Bond p \$	remium on tax-exempt bond	
Account number (see instruct	ions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld \$
				1		\$

PAYER'S name, street address country, ZIP or foreign postal of				ED (if checked Gross distribution	-	OMB No. 1545-0		Distributions From ensions, Annuities,
GILMER CORP 2250 DELTA AVE YOUR CITY, STATE Z	2250 DELTA AVE				D	2020	P	Retirement or rofit-Sharing Plans, IRAs, Insurance Contracts, etc.
TOOR CITT, STATE 2			\$	28,000.00		Form 1099-	R	,
			2b	Taxable amoun not determined	t	Total distribution		Сору В
PAYER'S TIN	RECIPIENT'S TI	N	3	Capital gain (inc in box 2a)	luded	4 Federal inco withheld	me tax	Report this income on your federal tax
34-600XXXX	559-00-XXX	X	\$			\$ 100.00		return. If this form shows
RECIPIENT'S name EMMA DAVIS			5 ¢	Employee contri Designated Roth contributions or insurance premit	1	 6 Net unrealiz appreciatio employer's \$ 	n in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. 567 HORACE LN	no.)		φ 7	Distribution code(s)	IRA/ SEP/ SIMPLE	φ 8 Other \$		your return. This information is
City or town, state or province, or YOUR CITY, STATE Z		eign postal code	9a	S Your percentage distribution	of total %	9b Total employed	% e contributions	being furnished to the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 \$ \$	State tax withhel	d	15 State/Payer	's state no.	16 State distribution \$ \$
Account number (see instruction	ls)	13 Date of payment	ψ 17 \$	Local tax withhe	d	18 Name of loo	cality	19 Local distribution
Form 1099-R	www.i	rs.gov/Form1099F	لك ۱			Department of	the Treasury -	\$ - Internal Revenue Service

- **18.** Emma's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.
 - a. True
 - b. False
- 19. What is Emma's most advantageous filing status allowable?
 - a. Married Filing Separately
 - b. Qualifying widow(er)
 - c. Head of Household
 - d. Single
- 20. Which of the following statements are true?
 - a. Qualified dividends are ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.
- **21.** Poppy and Sebastian are dependents on Emma's tax return.
 - a. True
 - b. False
- **22.** What is the amount of gambling winnings Emma must report on her 2020 tax return?
 - a. \$0
 - b. \$5,800
 - c. \$6,500
 - d. \$7,200
- **23.** Emma can prevent having a balance due next year by using the Tax Withholding Estimator at IRS.gov and then adjust her withholding.
 - a. True
 - b. False
- **24.** Emma has a balance due of \$_____ on her 2020 tax return.

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

- Aioki is 27 years old and married to John, age 30.
- Aioki and John are not legally separated. Aioki does not want to file a joint return with John.
- John lived with Aioki for ten months of the year. John moved out of Aioki's home and in with his parents at: 458 Hasbro Ave., Your city, state, ZIP code.
- Aioki and John do not live in a community property state.
- Aioki does not know John's Social Security number. (Hint: Refer Publication 4012, VITA/TCE Resource Guide)
- · Aioki's seven-year-old daughter, Sofia, lived with her the entire year.
- Aioki paid more than half the cost of keeping up a home and support for John and Sofia.
- Aioki received unemployment compensation in January and February. She also received a distribution from her traditional IRA in January to pay for car repairs so she could have reliable transportation to and from her job interviews. In March, she began working as an administrative assistant and earned \$23,000 in wages.
- Aioki paid child and dependent care expenses for Sofia while she worked.
- Aioki and John received a \$2,900 Economic Impact Payment (EIP) in 2020 based on their 2019 Married Filing Joint return.
- Aioki and Sofia were not medically or financially affected by the COVID-19 pandemic.
- Aioki was a victim of ID theft and received an Identity Protection PIN in December 2020. Her assigned IP PIN is 222222.
- Aioki and Sofia are U.S. citizens and have valid Social Security numbers.
- If Aioki is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from County Bank show that the routing number for both accounts is 111000025. Her checking account number is 113355779 and her savings account number is 224466880.



Form 13614-C (October 2020)		Inta		0.0000000000000000000000000000000000000		sury - Interna Qualit			Sheet			OMB N 1545-	
You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid	ITIN letters f	or all perso	ns on yo			 You an complete 	e responente	nsible for accurate i	1-4 of this formation. If the information. I lease ask the	tion on yo			
		To repo	rt unethi	cal beh	avior to t	the IRS, e	mail us a	at <u>wi.volta</u>	ghest ethica Ix@irs.gov		s.		
Part I – Your Personal Inform 1. Your first name AIOKI	ation (If you a	are filing a jo M.I.	Last n ELLI	ame	our nam	es in the s	ame orde		/ear's return) aytime telepl YOUR PHC	none numb	er Are yo	ou a U.S. citi	zen? No
2. Your spouse's first name		M.I.	Last n					D	aytime telepl	10011.0011-100140		ir spouse a l	
3. Mailing address 842 SUSSEX STREET						Apt # C	City YOU				State	Z	IP code YOUR ZIP
4. Your Date of Birth 1 0/02/1990		RATIVE ASS	44.193.203	b. ⁻	Totally ar	, were you nd perman	ently disa]Yes 🕱 N	lo c. Leg	ll-time stud gally blind		es 🕱 No
7. Your spouse's Date of Birth	8. Your spou					, was your nd perman]Yes 🗌 N		ll-time stuc gally blind	dent □ Y	
0. Can anyone claim you or you 1. Have you, your spouse, or Part II – Marital Status and	dependents b	een a victim	of tax rel	Yes ated ide	X No Notity thef	Unsu t or been is		Identity P	Protection PIN	1?		X Y	es 🗌 No
. As of December 31, 2020, w was your marital status?	X Ma	ever Married arried vorced	a. lf ` b. Di	Yes, Dic d you liv	d you get	married in our spouse	2020?	• :*:	civil unions, o the last six n			Yes 🕱 N	0
		gally Separa idowed			eparate m oouse's de	aintenanc eath	e decree						
 List the names below of: everyone who lived with your opported but 	Next Second and the second second second	CARGOUND CONSIGNAL CONSIGNAL C	and the statements	e)				lf ac	Iditional space				
anyone you supported but 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,		Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (<i>S/M</i>)	Student last year (yes/no)	Totally and Permanenti Disabled (yes/no)	Is this	Did this person provide more than 50% of his/ her own support?	Did this person have less	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more that half the cost of maintaining a home for this person?
(a) SOFIA ELLIS	(b) 01/21/2013	(c) DAUGHTER	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO		(yes,no,n/a)			(yes/no)

Basic Scenarios

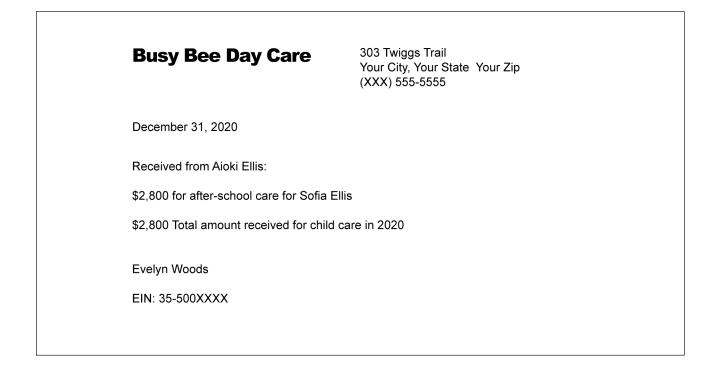
Check	appr	opriate bo	ox for each question in each section
Yes	No	Unsure	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	X		2. (A) Tip Income?
	X		3. (B) Scholarships? (Forms W-2, 1098-T)
	X		4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)
	X		6. (B) Alimony income or separate maintenance payments?
	X		7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
	X		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
X			11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
X			12. (B) Unemployment Compensation? (Form 1099G)
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	X		14. (M) Income (or loss) from Rental Property?
	X		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You <i>(or Your Spouse)</i> Pay
	X		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
	X		2. Contributions to a retirement account?
	X		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	X		4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)
			 (A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions
X			5. (B) Child or dependent care expenses such as daycare?
	X		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	X		7. (A) Expenses related to self-employment income or any other income you received?
	X		8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	
	X		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	X		2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	X		3. (A) Adopt a child?
	X		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		6. (A) Receive the First Time Homebuyers Credit in 2008?
	X		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	X		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	X		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
X			10. (B) Receive an Economic Impact Payment (stimulus) in 2020?
Cataloo	n Numb	oer 52121E	www.irs.gov Form 13614-C (Rev. 10-2020)

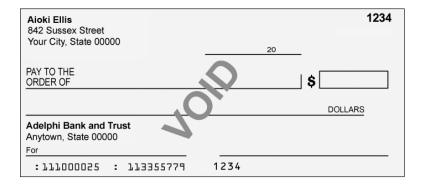
Additional Information and Questior	ns Related to the Preparation of Yo	ur Return			
1. Provide an email address (optional)				venue Service)	
2. Presidential Election Campaign Fun			<i>,</i>		
, , , , , ,	filing jointly, want \$3 to go to this func		🗌 Sp		
If you are due a refund, would you lil	🕱 Yes 🗌 No	🗌 Yes	X No		nd between different accounts ☐ No
 If you have a balance due, would yo 	u like to make a payment directly from	n your bank accou	unt? 🗌 Ye	s 🕱 No	
5. Did you live in an area that was decl	ared a Federal disaster area? 🗌 Yes	s 🗶 No	If yes, where	?	
Did you, or your spouse if filing jointl	y, receive a letter from the IRS?	🗌 Yes	🗶 No		
Many free tax preparation sites oper his site to apply for these grants or are optional.					
7. Would you say you can carry on a c	onversation in English, both understa	nding & speaking	? 🕱 Very we	ell 🗌 Well 🔲 Not well 🗌 Not a	at all 📋 Prefer not to answer
. Would you say you can read a news	paper or book in English?	X Very well	🗌 Well	🗌 Not well 🛛 🗌 Not at all	Prefer not to answer
. Do you or any member of your hous	ehold have a disability?	🗌 Yes	X No	Prefer not to answer	
0. Are you or your spouse a Veteran f 1. Your race?	from the U.S. Armed Forces?	□ Yes	X No	Prefer not to answer	
American Indian or Alaska Native	🗌 Asian 🛛 Black or African Am	erican 🗆 Nativ	/e Hawaiian o	r other Pacific Islander 🛛 🗍 Whit	e X Prefer not to answer
2. Your spouse's race?					
American Indian or Alaska Native	🗌 Asian 🔲 Black or African Am	erican 🗆 Nativ	/e Hawaiian o	r other Pacific Islander 🛛 🗍 Whit	e X Prefer not to answer
X No spouse					
3. Your ethnicity?	🗌 Hispanic or Latino 🛛 🗌 Not H	ispanic or Latino	X Prefer r	not to answer	
4. Your spouse's ethnicity?	☐ Hispanic or Latino ☐ Not H	ispanic or Latino	X Prefer r	not to answer 🛛 🗌 No spouse	9
Additional comments		•			
<u> </u>					
	Privacy Act an	d Paperwork Redu	ction Act Noti	се	
The Privacy Act of 1974 requires that when we a to not receive it, and whether your response is w rou relative to your interest and/or participation i rolunteer return preparation sites or outreach ac to not provide the requested information, the IRS nformation requests. The OMB Control Number please write to the Internal Revenue Service, Ta	roluntary, required to obtain a benefit, or manda n the IRS volunteer income tax preparation and tivities. The information may also be used to es 5 may not be able to use your assistance in the for this study is 1545-1964. Also, if you have a	atory. Our legal right to d outreach programs. stablish effective contr ese programs. The Pa ny comments regardii	o ask for informat The information y ols, send corresp perwork Reduction ng the time estima	ion is 5 U.S.C. 301. We are asking for this ou provide may be furnished to others wh ondence and recognize volunteers. Your r in Act requires that the IRS display an OM ates associated with this study or suggesti	information to assist us in contacting o coordinate activities and staffing at esponse is voluntary. However, if you B control number on all public
Catalog Number 52121E		www.irs.gov			Form 13614-C (Rev. 10-2020)

	a Employee's social security number 620-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	* fi l	Visit th www.i	ne IRS website at rs.gov/efile
b Employer identification number (38-500XXXX	EIN)		1 Waq	es, tips, other compensation 23,000.00	2 F	ederal income 1,160.0	
c Employer's name, address, and				ial security wages 27,000.00		ocial security t 1,674.	00
PRESBYTERIAN HOSI 120 GRANT AVENUE YOUR CITY, STATE Z				dicare wages and tips 27,000.00		ledicare tax wi 391. Ilocated tips	
d Control number			9			ependent care	benefits
e Employee's first name and initial	Last name	Suff.	12 Statu	nqualified plans tory Retirement Third-party	C	See instruction D 4,000	
842 SUSSEX STREET YOUR CITY, STATE Z		14 Othe	×	12c			
f Employee's address and ZIP cod	e				o o o e		
15 State Employer's state ID numb	er 16 State wages, tips, etc. 23,000.00	17 State incon	ne tax	18 Local wages, tips, etc.	19 Loca	al income tax	20 Locality name
Form W-2 Wage and Copy B-To Be Filed With Emp This information is being furnish	d Tax Statement	202	20	Department o	of the Tre	asury—Interna	l Revenue Servic

`	/	OMB No. 1545-0120]	
2 State or	local income tax	2020		Certain Government Payments
\$,	Form 1099-G		-
3 Box 2 an	nount is for tax year	4 Federal income tax	withheld	Сору В
		\$ 600.00		For Recipient
5 RTAA pa	ayments	6 Taxable grants		This is important tax information and is
φ 7 Agricultι \$	ure payments	8 If checked, box 2 is trade or business income	s ▶ □	being furnished to the IRS. If you are required to file a return, a
· · · ·	gain			negligence penalty or other sanction may be imposed on you if this
Φ 10a State	10b State identifica	ation no. 11 State income tax with		income is taxable and the IRS determines that
		\$		it has not been reported.
·	7, ZIP 1 Unemplo \$ 6,000.C 2 State or refunds, \$ 3 Box 2 an 5 RTAA pa \$ 7 Agricultu \$ 9 Market (\$	 \$ 6,000.00 2 State or local income tax refunds, credits, or offsets \$ 3 Box 2 amount is for tax year 5 RTAA payments \$ 7 Agriculture payments \$ 9 Market gain \$ 1 	7, ZIP 1 Unemployment compensation OMB No. 1545-0120 \$ 6,000.00 2 State or local income tax refunds, credits, or offsets 2 0 20 \$ 3 Box 2 amount is for tax year 4 Federal income tax \$ 600.00 5 RTAA payments 6 Taxable grants \$ 7 Agriculture payments 8 If checked, box 2 is trade or business income 9 Market gain 10a State 10a State 10b State identification no. 11 State income tax	7, ZIP 1 Unemployment compensation OMB No. 1545-0120 \$ 6,000.00 2 State or local income tax refunds, credits, or offsets 2 0 20 \$ 8 Form 1099-G 3 Box 2 amount is for tax year 4 Federal income tax withheld \$ 600.00 5 RTAA payments 6 Taxable grants \$ 7 Agriculture payments 8 If checked, box 2 is trade or business income

CORREC PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. KENT STATE BANK 743 COLQUITT WAY YOUR CITY, STATE ZIP				1 Gross distribution 700.00 2a Taxable amount 700.00		OMB No. 1545-0 2020 Form 1099 -1	P Pr	Distributions From ensions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2b	Taxable amoun not determined	t	Total distribution		Copy B	
PAYER'S TIN	RECIPIENT'S TIN	1	3	Capital gain (ind in box 2a)	cluded	4 Federal inco withheld	me tax	Report this income on your federal tax return. If this	
38-200XXXX	620-00-XXX	(\$	\$		\$ 140.	00	form shows	
RECIPIENT'S name			5 \$	5 Employee contributions/ Designated Roth contributions or insurance premiums		 6 Net unrealiz appreciatio employer's 	n in	federal income tax withheld ir box 4, attack this copy to	
Street address (including apt. 842 SUSSEX STREET	,		7	Distribution code(s) 1	IRA/ SEP/ SIMPLE	8 Other \$	%	your return This information i being furnished to	
City or town, state or province, YOUR CITY, STATE		eign postal code	9a	Your percentage distribution	of total %	9b Total employee \$	e contributions	the IRS	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 \$ \$	State tax withhel	d	15 State/Payer	's state no.	16 State distribution \$ \$	
Account number (see instruction	ns)	13 Date of payment	17 \$ ¢	Local tax withhe	ld	18 Name of loc	cality	19 Local distribution \$\$	





- 25. Aioki qualifies for the retirement savings contribution credit.
 - a. True
 - b. False
- 26. The amount of taxable unemployment compensation is _____.
 - a. Taxable income
 - b. Reported on Form 1099-G, Certain Government Payments
 - c. Subject to federal income tax withholding
 - d. All of the above
- **27.** Aioki must pay an additional ______ tax on the early distribution from her IRA.
 - a. 0%
 - b. 5%
 - c. 10%
 - d. 15%
- 28. Aioki qualifies for which of the following credits?
 - a. Child tax credit
 - b. Child and dependent care credit
 - c. Earned income credit
 - d. All of the above
- **29.** Aioki can split her refund using Form 8888, Allocation of Refund (Including Savings Bonds Purchases).
 - a. True
 - b. False
- 30. Aioki must use the most current IP PIN to file her 2020 tax return.
 - a. True
 - b. False