



## Qualified Experienced Volunteer Scenarios and Test Questions

### Directions

The first four 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.**

### Scenario 1: Donna and Becky Butler

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#### Interview Notes

- Becky turned 18 years old in November 2020. She is a senior in high school. She has a son who was born in May of 2020. She lived with Donna, her mother, all year and the baby lived with them from birth.
- Becky works part-time and made about \$6,500 in 2020. She was saving the money for college, but she ended up spending it on the baby. Becky does not provide more than half of her own support.
- The baby's father, Thomas, pays \$250 per month in child support. Becky uses the money to pay for some of the baby's expenses. Thomas and Becky were never married and do not live together.
- Donna received a Form 1099-R showing \$20,000 with code 3 in Box 7. She was born in 1971. Donna also receives a widow's pension from Social Security in the amount of \$15,000. Donna's husband died in 2015 and she has not remarried. She paid all the remaining support and all the costs of keeping up the home for Becky and the baby.
- In 2020, Donna received an Economic Impact Payment (EIP) of \$1,200. Becky did not receive an EIP.
- Becky, Donna, Thomas, and the baby are all U.S. citizens with valid Social Security numbers.

### Scenario 1: Test Questions

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1. Which of the following statements is **true**?
  - a. Thomas can file as Single and claim the baby as a dependent.
  - b. Becky can file as Single and claim the baby as a dependent.
  - c. Donna can file as Qualifying Widow and claim the baby as a dependent.
  - d. Donna can file as Head of Household and claim Becky and the baby as dependents.

2. The person eligible to claim the baby as a dependent can also claim which of the following credits:
  - a. Earned income credit and additional child tax credit
  - b. Earned Income credit, additional child tax credit, and credit for the elderly and disabled
  - c. Additional child tax credit.
  - d. The baby is **not** a qualifying child for any of the credits
3. The person eligible to claim the baby as a dependent can also claim a \$500 recovery rebate credit 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.

- a. True
- b. False

## Scenario 2: Clare Ellsworth and Her Parents


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### Interview Notes

- Clare is 21 years old and a full-time college junior majoring in nursing. She resides in the campus dorm when school is in session, but lives with her parents during the summer.
- Clare spent \$1,000 on books.
- Clare works at the Campus Pharmacy on weekends, but it doesn't cover all of her expenses. Clare received a Form W-2 from the Campus Pharmacy as shown on the following page.
- Clare's parents are providing the majority of her support.
- Clare has not been convicted of any felony.
- She also received Form 1098-T as shown on the following page. The Box 5 amount was an unrestricted scholarship.
- Clare and her parents came to the site to have their returns prepared. They want to maximize the tax benefits for the family.

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2,000	OMB No. 1545-1574 <b>2020</b> Form 1098-T	<b>Tuition Statement</b>  <b>Copy B</b> <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>654-00-XXXX</b>	3		
STUDENT'S name <b>CLARE ELLSWORTH</b>		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000	
Street address (including apt. no.) <b>1234 ROCKMONT ST</b>		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2021 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE ZIP</b>		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$
Service Provider/Acct. No. (see instr.)		Form <b>1098-T</b> (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service		

a Employee's social security number <b>654-00-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>37-700XXXX</b>		1 Wages, tips, other compensation <b>1,023.00</b>	2 Federal income tax withheld <b>0.00</b>		
c Employer's name, address, and ZIP code <b>YUMA COLLEGE CAMPUS PHARMACY 1000 COLLEGE AVE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>1,023.00</b>	4 Social security tax withheld <b>63.43</b>		
		5 Medicare wages and tips <b>1,023.00</b>	6 Medicare tax withheld <b>14.83</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial <b>CLARE ELLSWORTH</b>		Last name <b>1234 ROCKMONT ST</b>		Suff. <b>YOUR CITY, STATE ZIP</b>	
		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	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.

## Scenario 2: Test Questions

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4. Clare's parents would like to claim the American opportunity credit on their tax return. What treatment would provide Clare and her parents the most favorable outcome?
- a. Neither Clare nor her parents can claim the credit because the scholarship income was more than education expenses.
  - b. Clare includes \$5,000 as taxable scholarship income and her parents claim \$3,000 in qualified education expenses.
  - c. Clare includes \$3,000 in taxable scholarship income and her parents claim \$3,000 in qualified education expenses.
  - d. Clare does **not** need to report any scholarship income because it was for educational purposes and her parents claim \$4,000 in qualified education expenses.
5. Which of the following statements is **true**?
- a. Clare is **not** required to file a tax return because her gross income is below the filing threshold.
  - b. Clare is required to file because her total income is over \$4,300 and her parents **cannot** claim her.
  - c. Clare is required to file because her parents can claim her as a dependent and her income is over \$4,300.
  - d. Clare's unearned income is over \$2,200; therefore, the Kiddie Tax applies and her return is out of scope.

## Scenario 3: Genevieve Chabot

### Interview Notes

- Under a joint and survivor annuity, Genevieve is receiving widow's benefits from her deceased husband's pension. Genevieve's date of birth is 5/31/1965.
- Joe, Genevieve's husband, retired at age 60 on January 1, 2010 and began receiving his pension benefits immediately. He died in 2015.
- Genevieve received a Form 1099-R, as shown below.
- Genevieve didn't bring last year's tax return and claims the full amount of the retirement distribution was taxed in previous years.
- Genevieve is a U.S. citizen with a valid Social Security number.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
CLARK COMPANY PENSION PLAN 1721 DONNELLY DRIVE YOUR CITY, STATE ZIP		\$ 13,200.00		2020		
PAYER'S TIN 40-000XXXX		2a Taxable amount \$		Form 1099-R		<b>Copy B</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.
RECIPIENT'S TIN 655-00-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		4 Federal income tax withheld \$ 1,320.00		
RECIPIENT'S name GENEVIEVE CHABOT		3 Capital gain (included in box 2a) \$		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		
Street address (including apt. no.) 890 ALMA AVENUE		7 Distribution code(s) 4		6 Net unrealized appreciation in employer's securities \$		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		9a Your percentage of total distribution %		8 Other \$ %		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		9b Total employee contributions \$ 5,000.00		
12 FATCA filing requirement <input type="checkbox"/>		13 Date of payment		14 State tax withheld \$		
15 State/Payer's state no.		16 State distribution \$		17 Local tax withheld \$		
Account number (see instructions)		18 Name of locality		19 Local distribution \$		

Form 1099-R

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

### Scenario 3: Test Questions

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6. What age is used to compute the taxable amount of the pension using the Simplified Method? \_\_\_\_\_
7. Using the Simplified Method, you determine the taxable amount of the distribution is \$13,054. How much should be entered as the amount previously recovered in the simplified method worksheet?
  - a. \$0
  - b. \$146
  - c. \$1,460
  - d. \$5,000

## Scenario 4: Barbara Drake

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### Directions

This scenario does not require you to prepare a tax return. Refer to the interview notes and accompanying Forms 1099-NEC and 1099-K for the information needed to answer the questions that follow.

### Interview Notes

- Barbara is a self-employed rideshare driver for Widget Ride Share.
- Barbara provided a statement from the ride share company that indicated the amount of mileage driven and fees paid for the year. These fees are considered ordinary and necessary for the ride share business:
  - 5,775 miles driven while transporting customers
  - Ride share fee: \$1,200
  - Safe driver fee: \$50
  - Airport fee: \$115
  - GPS device fee: \$120
- Her recordkeeping application shows she also drove 3,225 miles between rides and 2,134 miles driven between her home and her first and last customer of the day. Barbara has a separate car for personal use. She bought and started using her second car for business on September 1, 2020. She kept receipts showing she spent \$129 on tolls and \$960 on gasoline.
- Barbara also provided the Form 1099-NEC and Form 1099-K that she received from Widget. See the next page.



☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>WIDGET RIDE SHARE</b> <b>567 ALVIN AVENUE</b> <b>YOUR CITY, STATE 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>20-400XXXX</b>		RECIPIENT'S TIN  <b>345-00-XXXX</b>	
RECIPIENT'S name  <b>BARBARA DRAKE</b>		1 Nonemployee compensation <b>\$ 3,859.00</b>	
Street address (including apt. no.)  <b>789 DANA DRIVE</b>		4 Federal income tax withheld \$	
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, STATE ZIP</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 this income is taxable and the IRS determines that it has not been reported.	
Account number (see instructions)			
FATCA filing requirement <input type="checkbox"/>		5 State tax withheld \$	
6 State/Payer's state no. \$		7 State income \$	

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

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>WIDGET RIDE SHARE</b> <b>567 ALVIN AVENUE</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-2205  <div style="font-size: 2em; font-weight: bold;">2020</div>	<b>Payment Card and Third Party Network Transactions</b>  Form <b>1099-K</b>
FILER'S TIN <b>20-400XXXX</b>		PAYEE'S TIN <b>345-00-XXXX</b>	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	
PAYEE'S name  <b>BARBARA DRAKE</b>		1a Gross amount of payment card/third party network transactions \$ <b>6,845</b>	
Street address (including apt. no.)  <b>789 DANA DRIVE</b>		1b Card Not Present transactions \$	
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, STATE ZIP</b>		2 Merchant category code \$	
PSE's name and telephone number		3 Number of payment transactions <b>175</b>	
Account number (see instructions)		4 Federal income tax withheld \$	
5a January \$		5b February \$	
5c March \$		5d April \$	
5e May \$		5f June \$	
5g July \$		5h August \$	
5i September \$ <b>1,711.22</b>		5j October \$ <b>989.67</b>	
5k November \$ <b>1,328.13</b>		5l December \$ <b>2,815.95</b>	
6 State \$		7 State identification no. \$	
8 State income tax withheld \$		\$	

Form **1099-K** (Keep for your records) [www.irs.gov/Form1099K](http://www.irs.gov/Form1099K) Department of the Treasury - Internal Revenue Service

## Scenario 4: Test Questions

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8. What is the total of Barbara's self-employment expenses on Schedule C?
- a. \$4,935
  - b. \$6,789
  - c. \$7,749
  - d. \$8,016
9. Which of the following statements regarding self-employment tax is **false**?
- a. Self-employment tax is Social Security and Medicare taxes collected primarily from individuals who work for themselves, similar to the Social Security and Medicare taxes withheld from the pay of most wage earners.
  - b. The Social Security Administration uses the information from Schedule SE to figure a person's benefits under the Social Security program.
  - c. Taxpayers who are already getting Social Security or Medicare benefits are **not** required to pay self-employment taxes.
  - d. Taxpayers who do **not** report all of their self-employment income could cause their Social Security benefits to be lower when they retire.

## Scenario 5: Kenneth and Martha Kemper

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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. To ensure the accuracy of the taxpayer's return the volunteer should review and complete the applicable sections of the Form 13614-C.

*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

- Kenneth and Martha are married and would like to file a joint return.
- Kenneth applied for Social Security Disability benefits in July 2018, and he began receiving benefits in December 2020. The payment included a lump sum distribution for the time Kenneth's application was pending in 2018 and 2019. Kenneth and Martha filed a joint return each year. In 2018, their modified adjusted gross income was \$33,600, and in 2019 their modified adjusted gross income was \$35,229. Martha has never received Social Security benefits.
- Kenneth and Martha have never itemized their deductions.
- Kenneth and Martha received a state income tax refund of \$230.
- Martha was enrolled in her employer's high deductible health plan (HDHP) with self-only coverage for all of 2020. Martha's employer did not offer family coverage.
- Martha contributed \$520 to her Health Savings Account in 2020. Her contributions were made pre-tax through her employer's cafeteria plan.
- Martha's only medical expenses for the year were two doctor visits totaling \$80.
- Kenneth purchased health care coverage through the Marketplace, which he had all year.
- The Kempers received an Economic Impact Payment (EIP) of \$2,400 in 2020.
- If the Kempers are due a refund, they want it direct deposited to their checking account. Bank Routing is 111000022; Checking Account number is 1234567890. If they have a balance due, they will mail in the payment.



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>KENNETH</b>	M.I. <b>R</b>	Last name <b>KEMPER</b>	Daytime telephone number <b>212-555-1212</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>MARTHA</b>	M.I. <b>B</b>	Last name <b>KEMPER</b>	Daytime telephone number <b>212-555-1212</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>8705 SKIDMORE WAY</b>			Apt #	City <b>YOUR CITY</b>
			State <b>YS</b>	ZIP code <b>YOUR ZIP</b>

4. Your Date of Birth <b>07/11/1963</b>	5. Your job title <b>DISABLED</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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth <b>05/24/1968</b>	8. Your spouse's job title <b>CLIENT SERVICE SPECIALIST</b>	9. Last year, was your spouse: 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

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

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

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

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

☐ Never Married (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)						

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 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 _____
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 checked="" type="checkbox"/>	<input 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. Live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? \_\_\_\_\_
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

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

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

Additional comments

\_\_\_\_\_

\_\_\_\_\_

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**Privacy Act and Paperwork Reduction Act Notice**

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



a Employee's social security number <b>456-00-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>37,000.00</b>	2 Federal income tax withheld <b>6,560.78</b>		
c Employer's name, address, and ZIP code  <b>SWIFT &amp; ASSOCIATES 12210 ROBINSON ROAD YOUR CITY, STATE ZIP</b>		3 Social security wages <b>37,000.00</b>	4 Social security tax withheld <b>2,294.00</b>		
		5 Medicare wages and tips <b>37,000.00</b>	6 Medicare tax withheld <b>536.50</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>MARTHA KEMPER 8705 SKIDMORE WAY YOUR CITY, STATE ZIP</b>		11 Nonqualified plans	12a See instructions for box 12 <b>W 520.00</b>		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b <b>DD 5,280.00</b>		
		14 Other	12c		
		12d			
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 234-1293079</b>	16 State wages, tips, etc. <b>37,000.00</b>	17 State income tax <b>1,100.00</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)		1 Gross distribution \$ <b>6,000.00</b>		OMB No. 1545-0119  <b>2020</b> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.  <b>SNEAD COMPANY PENSION PLAN 456 MARTIN MILLS ROAD YOUR CITY, YS, YOUR ZIP</b>		2a Taxable amount \$ <b>6,000.00</b>		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		<b>Copy B</b>  <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.</b>  This information is being furnished to the IRS.			
PAYER'S TIN  <b>20-700XXXX</b>		RECIPIENT'S TIN  <b>457-00-XXXX</b>		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$ <b>600.00</b>	
RECIPIENT'S name  <b>KENNETH KEMPER</b>		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
Street address (including apt. no.)  <b>8705 SKIDMORE WAY</b>		7 Distribution code(s) <b>2</b>		8 Other \$ %					
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld \$			
Account number (see instructions)		13 Date of payment		15 State/Payer's state no.		16 State distribution \$			
		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$			

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

# FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

**2020** : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
: SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name  
**KENNETH KEMPER**

Box 2. Beneficiary's Social Security Number  
**457-00-XXXX**

Box 3. Benefits Paid in 2020  
**\$48,249.00**

Box 4. Benefits Repaid to SSA in 2020

Box 5. Net Benefits for 2020 (Box 3 minus Box 4)  
**\$48,249.00**

## DESCRIPTION OF AMOUNT IN BOX 3

**2018: \$9,465**  
**2019: \$19,200**  
**2020: \$19,584**

## DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

Box 7. Address

**8705 SKIDMORE WAY**  
**YOUR CITY, STATE ZIP**

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

**Draft as of June 21, 2020 - Subject to Change**

Form SSA-1099-SM (6/2020)

**DO NOT RETURN THIS FORM TO SSA OR IRS**



**ABC INVESTMENTS**

456 Pima Plaza  
Your City, YS ZIP

**2020 TAX REPORTING STATEMENT**

Kenneth Kemper  
8705 Skidmore Way  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 457-00-XXXX  
Payer's Fed ID Number: 25-8XXXXXX

**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

(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)

Activity Type	<b>1a</b> Quantity Sold	<b>1b</b> Date Acquired	<b>1c</b> Date Sold or Disposed	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Unadjusted Gain / Loss (-)	<b>1f</b> Accrued Market Discount	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>7</b> Loss Not Allowed Based on Amount in Box 1d
<b>USA EXAMPLE / 556435200 / ABCPX</b>										
Sale	84.881000	1/3/2020	1/31/2020	525.72	700.70	-174.98		174.98	0.00	
Sale	85.881000	2/11/2020	12/31/2020	894.88	600.00	294.88			0.00	
Sale	86.881000	3/17/2020	12/31/2020	905.30	689.42	215.88			0.00	
Sale	87.859000	4/3/2020	12/31/2020	915.49	713.23	202.26			0.00	
Sale	88.881000	5/1/2020	12/31/2020	926.14	898.75	27.39			0.00	
Sale	89.881000	5/14/2020	12/31/2020	936.56	900.12	36.44			0.00	
<b>Subtotal 524.286000</b>				<b>5,104.09</b>	<b>4,502.22</b>	<b>601.87</b>	<b>0.00</b>	<b>174.98</b>	<b>0.00</b>	
<b>TOTALS</b>				<b>5,104.09</b>	<b>4,502.22</b>	<b>601.87</b>	<b>0.00</b>	<b>174.98</b>	<b>0.00</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)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>PIEDMONT HEALTHCARE</b> <b>P.O. BOX 5498</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-1517 Form <b>1099-SA</b> (Rev. November 2019) For calendar year <b>20 20</b>	<b>Distributions</b> <b>From an HSA,</b> <b>Archer MSA, or</b> <b>Medicare Advantage</b> <b>MSA</b>
PAYER'S TIN <b>58-000XXXX</b>	RECIPIENT'S TIN <b>456-00-XXXX</b>	1 Gross distribution \$ <b>80.00</b>	2 Earnings on excess cont. \$
RECIPIENT'S name <b>MARTHA KEMPER</b>  Street address (including apt. no.) <b>8705 SKIDMORE WAY</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		3 Distribution code <b>1</b>	4 FMV on date of death \$
Account number (see instructions)		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	Copy B For Recipient  This information is being furnished to the IRS.

Form **1099-SA** (Rev. 11-2019) (keep for your records) [www.irs.gov/Form1099SA](http://www.irs.gov/Form1099SA) Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>PIEDMONT HEALTHCARE</b> <b>P.O. BOX 5498</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-1518 Form <b>5498-SA</b>	<b>HSA, Archer MSA, or</b> <b>Medicare Advantage</b> <b>MSA Information</b>
TRUSTEE'S TIN <b>58-000XXXX</b>		1 Employee or self-employed person's Archer MSA contributions made in 2020 and 2021 for 2020 \$	2020 2 Total contributions made in 2020 \$ <b>520.00</b>
PARTICIPANT'S name <b>MARTHA KEMPER</b>  Street address (including apt. no.) <b>8705 SKIDMORE WAY</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		3 Total HSA or Archer MSA contributions made in 2021 for 2020 \$	Copy B For Participant  This information is being furnished to the IRS.
Account number (see instructions) <b>6345789</b>		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$ <b>2,440.00</b>
Account number (see instructions)		6 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	

Form **5498-SA** (keep for your records) [www.irs.gov/Form5498SA](http://www.irs.gov/Form5498SA) Department of the Treasury - Internal Revenue Service

Form **1095-A**Department of the Treasury  
Internal Revenue Service**Health Insurance Marketplace Statement**☐ VOID

OMB No. 1545-2232

☐ CORRECTED**2020**

► Do not attach to your tax return. Keep for your records.  
► Go to [www.irs.gov/Form1095A](http://www.irs.gov/Form1095A) for instructions and the latest information.

**Part I Recipient Information**

1 Marketplace identifier <b>YOUR STATE</b>	2 Marketplace-assigned policy number <b>00123456789</b>	3 Policy issuer's name <b>OAKWOOD HEALTH CARE</b>	
4 Recipient's name <b>KENNETH KEMPER</b>		5 Recipient's SSN <b>457-00-XXXX</b>	6 Recipient's date of birth <b>07/11/1963</b>
7 Recipient's spouse's name <b>MARTHA KEMPER</b>		8 Recipient's spouse's SSN <b>456-00-XXXX</b>	9 Recipient's spouse's date of birth <b>05/24/1968</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>8705 SKIDMORE WAY</b>	
13 City or town <b>YOUR CITY</b>	14 State or province <b>YS</b>	15 Country and ZIP or foreign postal code <b>YOUR ZIP</b>	

**Part II Covered Individuals**

A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16 <b>KENNETH KEMPER</b>	<b>457-00-XXXX</b>	<b>07/11/1963</b>	<b>01/01/2020</b>	<b>12/31/2020</b>
17				
18				
19				
20				

**Part III Coverage Information**

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
22 February	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
23 March	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
24 April	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
25 May	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
26 June	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
27 July	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
28 August	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
29 September	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
30 October	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
31 November	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
32 December	<b>\$586.00</b>	<b>\$802.00</b>	<b>\$498.00</b>
33 Annual Totals	<b>\$7,032.00</b>	<b>\$9,624.00</b>	<b>\$5,976.00</b>

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

Cat. No. 60703Q

Form **1095-A** (2020)

## Scenario 5: Test Questions

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10. How much of Kenneth and Martha's state income tax refund is taxable?
- a. \$0
  - b. \$23
  - c. \$115
  - d. \$230
11. What are the advantages of completing the lump-sum Social Security worksheet for Kenneth?
- a. It reduces the taxable portion of Social Security benefits.
  - b. It reduces the amount of premium tax credit that must be repaid.
  - c. There is no benefit to completing the worksheet.
  - d. Both a and b
12. What is the taxable portion of Kenneth's Social Security? \$\_\_\_\_\_.
13. What is the total amount of adjustments on Form 8949, Part I, Line 2g? (Round to the nearest dollar.) \$\_\_\_\_\_.
14. How does the Distribution Code 2 on Kenneth's Form 1099-R affect their tax return?
- a. Kenneth must complete Form 5329 to claim an exception to the 10% penalty on early distributions because he is **not** age 59 1/2.
  - b. Kenneth must pay a 10% penalty on early distributions because he is **not** yet 59 1/2.
  - c. The payer has indicated that an exception to the 10% penalty on early distributions applies, and Kenneth does **not** need to complete Form 5329 to claim it.
  - d. The payer has indicated that an exception to the 10% penalty on early distributions applies, but Kenneth must still complete Form 5329 to claim it.
15. What is the amount of deductible contributions made to Martha's HSA in 2020?
- a. \$0
  - b. \$80
  - c. \$520
  - d. \$600

## Scenario 6: John Cameron and Amy Camden

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### Directions

The completion of a tax return is not required for this scenario. A completed return is provided. Perform a quality review of the return, comparing the intake sheet and taxpayer source documents. Answer the questions following the scenario.

### Interview Notes

- John and Amy are married.
- John is age 61, Amy is age 49. Neither are blind. John draws Social Security Disability income (SSDI) and tutors part time for extra cash. When asked about expenses, John stated that he spent \$200 on supplies for tutoring his students. Amy teaches preschool.
- Amy won \$5,000 at the local casino. She has \$4,900 in gambling losses.
- They have two sons, Brad and Craig, who live with them.
- Brad is 14 years old. John and Amy pay more than half the support for Brad.
- Craig is 21 years old, is not a full-time student, receives SSDI of \$10,000, and uses it to provide more than half of his own support. Craig is totally and permanently disabled.
- Amy has family coverage through a High Deductible Health Plan at work. She used a distribution from her HSA to pay for two pairs of prescription eyeglasses for Brad.
- John pays \$6,000 alimony to his ex-wife Kim. Their divorce was finalized October 10, 2004. Kim's Social Security number is 568-00-XXXX.
- John and Amy paid \$500 total in quarterly estimated tax payments.
- John and Amy received an Economic Impact Payment (EIP) of \$2,900 in 2020.
- John was a victim of identity theft and received an Identity Protection PIN from the IRS. The PIN is 654708.



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											
<p><b>You will need:</b></p> <ul style="list-style-type: none"> <li>• Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>													
<p>• Please complete pages 1-4 of this form.</p> <p>• You are responsible for the information on your return. Please provide complete and accurate information.</p> <p>• If you have questions, please ask the IRS-certified volunteer preparer.</p>													
<p><b>Volunteers are trained to provide high quality service and uphold the highest ethical standards.</b></p> <p><b>To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></b></p>													
<b>Part I – Your Personal Information</b> (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name <b>JOHN</b>	M.I.	Last name <b>CAMERON</b>	Daytime telephone number <b>123-555-1212</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name <b>AMY</b>	M.I.	Last name <b>CAMERON</b>	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address <b>5219 SW EAST ST</b>			Apt #	City <b>WITCHITA FALLS</b>									
			State <b>TX</b>	ZIP code <b>76306</b>									
4. Your Date of Birth <b>06/07/1956</b>	5. Your job title <b>TUTOR</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										
7. Your spouse's Date of Birth <b>03/17/1971</b>	8. Your spouse's job title <b>PRESCHOOL TEACHER</b>		9. Last year, was your spouse:										
			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										
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													
<b>Part II – Marital Status and Household Information</b>													
1. As of December 31, 2020, what was your marital status?													
<input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced Date of final decree _____ <input type="checkbox"/> Legally Separated Date of separate maintenance decree _____ <input type="checkbox"/> Widowed Year of spouse's death _____													
2. List the names below of:													
• <b>everyone</b> who lived with you last year (other than your spouse) • <b>anyone</b> you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
<b>To be completed by a Certified Volunteer Preparer</b>													
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>BRAD CAMERON</b>	<b>02/07/2006</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>CRAIG CAMERON</b>	<b>09/09/1999</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>NO</b>	<b>YES</b>					



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 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 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 _____
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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? <u>\$500</u>
<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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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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



<b>a</b> Employee's social security number <b>565-00-XXXX</b>		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>82-100XXXX</b>		<b>1</b> Wages, tips, other compensation <b>10,000.00</b>		<b>2</b> Federal income tax withheld <b>\$990.00</b>			
<b>c</b> Employer's name, address, and ZIP code  <b>STORYTIME CHILDCARE 432 MAIN STREET YOUR CITY, STATE ZIP</b>		<b>3</b> Social security wages <b>10,055.00</b>		<b>4</b> Social security tax withheld <b>623.41</b>			
		<b>5</b> Medicare wages and tips <b>10,055.00</b>		<b>6</b> Medicare tax withheld <b>145.80</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff.  <b>AMY CAMDEN 5219 SW EAST ST WICHITA FALLS, TX 76306</b>		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 <b>D      55.00</b>			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b> <b>W      1,200.00</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> 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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0116		<b>2020</b> Form <b>1099-NEC</b>	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>MILLIKEN TUTORING P.O. BOX 98765 YOUR CITY, YS, YOUR ZIP</b>		<b>1</b> Nonemployee compensation <b>\$ 1,500</b>		<b>Copy B For Recipient</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 this income is taxable and the IRS determines that it has not been reported.	
PAYER'S TIN <b>82-200XXXX</b>	RECIPIENT'S TIN <b>564-00-XXXX</b>				
RECIPIENT'S name <b>JOHN CAMERON</b>		<b>3</b>			
Street address (including apt. no.) <b>5219 SW EAST ST.</b>					
City or town, state or province, country, and ZIP or foreign postal code <b>WICHITA FALLS, TX 76306</b>		<b>5</b> State tax withheld <b>\$</b>			
Account number (see instructions) FATCA filing requirement <input type="checkbox"/>				<b>6</b> State/Payer's state no. <b>\$</b>	
		<b>7</b> 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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  <b>PARKS CASINO 777 AUSTIN AVENUE YOUR CITY, STATE ZIP</b>		1 Reportable winnings <b>\$ 5,000.00</b>	2 Date won <b>3/31/2020</b>
		3 Type of wager <b>BINGO</b>	4 Federal income tax withheld <b>\$</b>
		5 Transaction	6 Race
		7 Winnings from identical wagers <b>\$</b>	8 Cashier <b>VP</b>
PAYER'S federal identification number <b>82-300XXXX</b>	PAYER'S telephone number <b>555-221-1212</b>	9 Winner's taxpayer identification no. <b>565-00-XXXX</b>	10 Window
WINNER'S name <b>AMY CAMDEN</b>		11 First I.D.	12 Second I.D.
Street address (including apt. no.) <b>5219 SW EAST ST</b>		13 State/Payer's state identification no.	14 State winnings <b>\$</b>
City or town, province or state, country, and ZIP or foreign postal code <b>WICHITA FALLS, TX 76306</b>		15 State income tax withheld <b>\$</b>	16 Local winnings <b>\$</b>
		17 Local income tax withheld <b>\$</b>	18 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](http://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.

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

<b>2020</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>JOHN CAMERON</b>	Box 2. Beneficiary's Social Security Number <b>564-00-XXXX</b>	
Box 3. Benefits Paid in 2020 <b>\$12,564.00</b>	Box 4. Benefits Repaid to SSA in 2020	Box 5. Net Benefits for 2020 (Box 3 minus Box 4) <b>\$12,564.00</b>
DESCRIPTION OF AMOUNT IN BOX 3 <b>Paid by direct deposit = \$11,364</b>		DESCRIPTION OF AMOUNT IN BOX 4
		Box 6. Voluntary Federal Income Tax Withholding <b>\$1,200.00</b>
		Box 7. Address <b>5219 SW East St Wichita Falls, TX 76306</b>
		Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of June 21, 2020 - Subject to Change		

Form SSA-1099-SM (6/2020)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

☐ CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>SUMMIT HEALTHCARE</b> <b>P.O. BOX 5498</b> <b>YOUR CITY, STATE ZIP</b>			OMB No. 1545-1517 Form <b>1099-SA</b> (Rev. November 2019) For calendar year <b>20 20</b>	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
PAYER'S TIN <b>82-400XXXX</b>	RECIPIENT'S TIN <b>565-00-XXXX</b>	1 Gross distribution \$ <b>850.00</b>	2 Earnings on excess cont. \$	<b>Copy B For Recipient</b>  This information is being furnished to the IRS.
RECIPIENT'S name <b>AMY CAMDEN</b>  Street address (including apt. no.) <b>5219 SW EAST ST.</b> City or town, state or province, country, and ZIP or foreign postal code <b>WICHITA FALLS, TX 76306</b>		3 Distribution code <b>1</b>	4 FMV on date of death \$	
Account number (see instructions)		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019) (keep for your records) [www.irs.gov/Form1099SA](http://www.irs.gov/Form1099SA) Department of the Treasury - Internal Revenue Service

DRAFT AS OF July 18, 2020  
DO NOT FILE

☐ CORRECTED (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>SUMMIT HEALTH CARE</b> <b>P.O. BOX 5498</b> <b>YOUR CITY, STATE ZIP</b>			OMB No. 1545-1518 Form <b>5498-SA</b>	<b>2020</b>  <b>HSA, Archer MSA, or Medicare Advantage MSA Information</b>
TRUSTEE'S TIN <b>82-400XXXX</b>		1 Employee or self-employed person's Archer MSA contributions made in 2020 and 2021 for 2020 \$		<b>Copy B For Participant</b>  This information is being furnished to the IRS.
PARTICIPANT'S TIN <b>565-00-XXXX</b>		2 Total contributions made in 2020 \$ <b>1,200.00</b>		
PARTICIPANT'S name <b>AMY CAMDEN</b>  Street address (including apt. no.) <b>5219 SW EAST ST</b> City or town, state or province, country, and ZIP or foreign postal code <b>WICHITA FALLS, TX 76306</b>		3 Total HSA or Archer MSA contributions made in 2021 for 2020 \$		
Account number (see instructions) <b>6345789</b>		4 Rollover contributions \$		
Account number (see instructions) <b>6345789</b>		5 Fair market value of HSA, Archer MSA, or MA MSA \$ <b>10,540.00</b>		
		6 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		

Form **5498-SA** (keep for your records) [www.irs.gov/Form5498SA](http://www.irs.gov/Form5498SA) Department of the Treasury - Internal Revenue Service

<b>John Cameron</b> <b>Amy Camden</b> 5219 SW East Street Wichita Falls, TX 76306	<b>1234</b>
20	
PAY TO THE ORDER OF	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
DOLLARS	
<b>Adelphi Bank and Trust</b> Anytown, State 00000 For	
: 111000022 : 555600852 1234	

VOID

**Filing Status** ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box.  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial <b>JOHN</b>		Last name <b>CAMERON</b>		Your social security number <b>564 00 XXXX</b>	
If joint return, spouse's first name and middle initial <b>AMY</b>		Last name <b>CAMERON</b>		Spouse's social security number <b>565 00 XXXX</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>5219 SW EAST ST</b>				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>WITCHITA FALLS</b>			State <b>TX</b>	ZIP code <b>76306</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:** ☐ Were born before January 2, 1956 ☒ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

<b>Dependents</b> (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
<b>CRAIG CAMERON</b>		<b>567 00 XXXX</b>	<b>SON</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>BRAD CAMERON</b>		<b>656 00 XXXX</b>	<b>SON</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>10,000</b>
	<b>2a</b>	Tax-exempt interest	<b>2b</b>	
	<b>3a</b>	Qualified dividends	<b>3b</b>	
	<b>4a</b>	IRA distributions	<b>4b</b>	
	<b>5a</b>	Pensions and annuities	<b>5b</b>	
	<b>6a</b>	Social security benefits <b>12,564</b>	<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 9	<b>8</b>	<b>1,600</b>
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	<b>11,600</b>
	<b>10</b>	Adjustments to income:		
	<b>a</b>	From Schedule 1, line 22	<b>10a</b>	<b>200</b>
	<b>b</b>	Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>	
	<b>c</b>	Add lines 10a and 10b. These are your <b>total adjustments to income</b>	<b>10c</b>	<b>200</b>
	<b>11</b>	Subtract line 10c from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	<b>11,400</b>
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	<b>26,100</b>
<b>13</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A	<b>13</b>		
<b>14</b>	Add lines 12 and 13	<b>14</b>	<b>26,100</b>	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	<b>0</b>	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

<b>16</b>	Tax (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>0</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	<b>55</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>55</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>990</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>990</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	<b>50</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>	<b>3,409</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>1,125</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>4,534</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>5,574</b>
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>5,519</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/>	<b>35a</b>	<b>5,519</b>
Direct deposit? See instructions.	<b>b</b> Routing number <b>1 1 1 0 0 0 0 0 2</b> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <b>5 5 5 6 0 0 8 5 2</b>		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe now</b>	<b>37</b>	
For details on how to pay, see instructions.	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN)
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation
		<b>02/22/21</b>	<b>TUTOR</b>
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation
		<b>02/22/21</b>	<b>PRESCHOOL TEACHER</b>
	Phone no. <b>123-555-1212</b>	Email address	
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date
			<b>02/22/21</b>
	Firm's name <b>PRACTICE LAB</b>	PTIN <b>S12345678</b>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <b>15 PRACTICE LAB WAY WASHINGTON DC 20005</b>	Phone no. <b>202-202-2022</b>	Firm's EIN

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2020)

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**JOHN & AMY CAMERON**Your social security number  
**564-00-XXXX****Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ <b>SEE STATEMENT</b>	<b>8</b>	<b>1,600</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	<b>1,600</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	<b>200</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	<b>200</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2020

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**JOHN & AMY CAMERON**Your social security number  
**564-00-XXXX****Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input checked="" type="checkbox"/> Instructions; enter code(s) <u>UT</u> . . . . .	<b>8</b>	<b>55</b>
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	<b>55</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

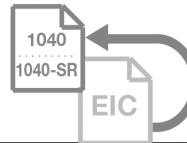


**SCHEDULE EIC**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**  
Qualifying Child Information

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**  
▶ **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **43**

Name(s) shown on return

**JOHN & AMY CAMERON**

Your social security number  
**564-00-XXXX**

**Before you begin:**

- See the instructions for Form 1040 or 1040-SR, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	<b>BRAD CAMERON</b>					
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	<b>656-00-XXXX</b>					
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>0</u> <u>6</u> <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2020?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	<b>SON</b>					
<b>6 Number of months child lived with you in the United States during 2020</b>  • If the child lived with you for more than half of 2020 but less than 7 months, enter "7."  • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see your tax

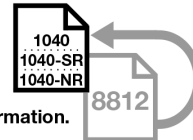
Cat. No. 13339M

Schedule EIC (Form 1040) 2020



**SCHEDULE 8812**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Additional Child Tax Credit**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **47**

Name(s) shown on return

**JOHN & AMY CAMERON**

Your social security number

**564-00-XXXX****Part I All Filers****Caution:** If you file Form 2555, **stop here;** you cannot claim the additional child tax credit.

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.)	<b>1</b>	<b>2,500</b>
<b>2</b>	Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit	<b>3</b>	<b>2,500</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: <b>1</b> x \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit	<b>4</b>	<b>1,400</b>
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.			
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	<b>1,400</b>
<b>6a</b>	Earned income (see instructions)	<b>6a</b>	<b>10,000</b>
<b>b</b>	Nontaxable combat pay (see instructions)	<b>6b</b>	
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	<b>7,500</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input checked="" type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>1,125</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	<b>9</b>	
<b>10</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8	<b>10</b>	
<b>11</b>	Add lines 9 and 10	<b>11</b>	
<b>12</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 10. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 10.	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	<b>1,125</b>
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Enter this amount on  
Form 1040, line 28;  
Form 1040-SR, line 28; or  
Form 1040-NR, line 28.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59761M

Schedule 8812 (Form 1040) 2020

## Health Savings Accounts (HSAs)

► Attach to Form 1040, 1040-SR, or 1040-NR.  
► Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**AMY CAMERON**

Social security number of HSA  
beneficiary. If both spouses  
have HSAs, see instructions ►

**565-00-XXXX**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b>
3	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b> <b>7,100</b>
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> <b>7,100</b>
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . . .	<b>6</b> <b>7,100</b>
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	<b>7</b>
8	Add lines 6 and 7 . . . . .	<b>8</b> <b>7,100</b>
9	Employer contributions made to your HSAs for 2020 . . . . .	<b>9</b> <b>1,200</b>
10	Qualified HSA funding distributions . . . . .	<b>10</b>
11	Add lines 9 and 10 . . . . .	<b>11</b> <b>1,200</b>
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b> <b>5,900</b>
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions. . . . .	<b>13</b>

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	<b>14a</b> <b>850</b>
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	<b>14b</b>
c	Subtract line 14b from line 14a . . . . .	<b>14c</b> <b>850</b>
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b> <b>850</b>
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>16</b>
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	<b>17b</b>

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule . . . . .	<b>18</b>
19	Qualified HSA funding distribution . . . . .	<b>19</b>
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	<b>20</b>
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37621P

Form **8889** (2020)

Supporting Statements for OTHER INCOME  
Client : CAMERON

564-00-XXXX

<u>Description of Income</u>	<u>Amount</u>
TUTORING	1500
GAMBLING WINNINGS	100
<hr/>	<hr/>
TOTALS	1600

## Scenario 6: Test Questions

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16. Consider the following factors: Name, SSN, Birthdate, Age/Blindness section, Dependents section. Whose information is correct? **(Select all that apply):**
- a. John
  - b. Amy
  - c. Brad
  - d. Craig
  - e. None of the above
17. What are the correct amounts that should appear on the following lines from Form 1040, page 2: Other taxes, Federal income tax withheld (total), and 2020 estimated tax payments?
- a. \$55, \$990, and \$50
  - b. \$55, \$1,200, and \$50
  - c. \$184, \$2,190, and \$500
  - d. \$0, \$2,190, and \$500
18. What additional errors are found on Form 1040, page 2? **(Select all that apply.)**
- a. EIC is incorrect
  - b. Additional child tax credit is incorrect
  - c. Routing number is incorrect
  - d. Account number is incorrect
  - e. The taxpayer's IP PIN is incorrect
19. What are the correct values that should appear on the following lines from Schedule 1: Other income (line 8), Combine lines 1-8 (line 9), Educator expenses (line 10)?
- a. \$1,600, \$1,600, and \$200
  - b. \$100, \$1,400, and \$0
  - c. \$5,000, \$6,300, and \$0
  - d. \$5,000, \$6,500, and \$200
20. Why is there an amount on the "Taxes from:" line on Schedule 2 (line 8)?
- a. This is where James' self-employment tax on his tutoring income is reported.
  - b. The wrong code was used when entering Amy's 401(k) contribution on her Form W-2.
  - c. This is the additional tax on Amy's non-qualified HSA distributions.