

Study Guide for Basic Test 2020

This study guide references two resources you should become familiar with: [PUB 4491 Training Guide](#) and [PUB 4012 Volunteer Resource Guide](#)

Scenario 1:

1. See PUB 4491 page vii
2. See PUB 4012 F1-F2; and PUB 4491 page ix

Scenario 2:

3. See PUB 4012 page A-2 to see who must file and page I-2 for information in Earned Income Credit
4. See PUB 4491 page 28-5

Scenario 3:

5. Use the Decision Tree on B-8 and reference the table on page A-1
6. See PUB 4491 page 17-18

Scenario 4:

7. Review PUB 4012 pages G2-G4
8. See PUB 4012 page I-2

Scenario 5:

9. See the table on I-2 and G-10 in PUB 4012
10. See PUB 4012 page G-2

Scenario 6: (prepare the return in Practice Lab)

11. Look at the table on PUB 4012 page A-1
12. Look at the 1040 that generated Line 10c
13. Look at the 1040 that generated Line 29
14. Review PUB 4012 pages G2-G4
15. Look at the 1040 that generated Line 25A
16. Look at the 1040 that generated Line 6B
17. See PUB 4012 page I-4 footnote

Scenario 7: (prepare the return in Practice Lab)

18. See PUB 4012 page D-40 box 3
19. Use PUB 4012 decision tree on page B-8 and the table on page A-1
20. See PUB 4491 pages 8-12
21. Use the table on PUB 4012 page C-1
22. Look at Emma's W2-G
23. See PUB 4012 page K-22 for advice on how to avoid owing
24. Look at the 1040 that generated, Line 34-37 to see if she owes or gets a refund

Scenario 8: (prepare the return in Practice Lab)

25. Learn more about the credit in PUB 4491 pages 25-1 to 25-4; Look at Schedule 3 Line 4 that generated when you did the return.
26. See PUB 4491 page 13-1
27. See PUB 4491 page 27-5
28. Review PUB 4012 pages G2-G4 and I-2
29. See PUB 4012 page K-19
30. See PUB 4012 page P-2