



Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE program.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct Test.

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.
 - e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
 - a. Yes
 - b. No

3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
- Take the \$20 and thank the taxpayer for the tip.
 - Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.
 - Thank the taxpayer, and explain that you **cannot** accept any payment for your services.
 - Refer the taxpayer to the tip jar located on the quality review and print station.
4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three or four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
- Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
 - Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.
5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?
- There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
 - Max has violated the VSC because he is using confidential information to engage in a financial transaction to further his own or another's personal interest.
 - Max is doing Ali a favor by using her personal information to secure business for his wife.
 - Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does **not** need to be reported because the IRS does **not** know about it. Bob indicated NO cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?
- a. Bob, the tax law-certified volunteer who prepared the return.
 - b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - c. Betty, the coordinator.
 - d. No one has violated the Volunteer Standards of Conduct.
7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to IRS-SPEC by sending an email to WI.Voltax@irs.gov. Did Sue take appropriate actions as the coordinator?
- a. Yes
 - b. No
8. Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?
- a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
 - b. You will be interviewed by the return preparer and asked additional questions as needed.
 - c. You need to participate in a quality review of your tax return by someone other than the return preparer.
 - d. All of the above.
9. During the intake process, the volunteer should verify the taxpayer (and secondary taxpayer if married filing jointly) has government-issued photo identification. Additionally, taxpayers must provide verification of taxpayer identification numbers (SSN or ITIN) for everyone listed on the tax return.
- a. True
 - b. False

10. Mary, a VSC-certified greeter, reviews the taxpayer's completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the "yes" box indicating he has self-employment income and the certification level next to the question is (A). All other questions answered "yes" have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level does the tax preparer need?
- a. Advanced
 - b. Basic
 - c. It doesn't matter, any level is fine
 - d. No tax law certification is necessary



Intake / Interview and Quality Review Test Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C along with an effective interview for every return prepared at the site.
 - a. True
 - b. False
2. What should the certified volunteer preparer do before starting the tax return?
 - a. Make sure all questions on Form 13614-C are answered.
 - b. Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer.
 - c. Complete all applicable Certified Volunteer Preparer shaded-area questions on Form 13614-C.
 - d. All of the above.
3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.
 - a. True
 - b. False
4. VITA/TCE sites are required to conduct Quality Reviews:
 - a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. Of every return prepared at the site.
 - c. Only when there is a Quality Reviewer available.
 - d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International.
5. You do **not** need to see proof of cash donations made by a taxpayer if you feel that the information is **not** unusual or questionable.
 - a. True
 - b. False
6. In most cases a volunteer must review photo identification for every taxpayer(s) to deter the possibility of identity theft.
 - a. True
 - b. False

7. When does the taxpayer sign the tax return?
- a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
8. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
- a. Yes, if it is a returning taxpayer.
 - b. Yes, with approval of the Site Coordinator.
 - c. No, self review is never an acceptable quality review method.
 - d. No, unless you are certified at the Advanced level.
9. Which of the following is **true**?
- a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - b. Quality review is conducted after the taxpayer signs the tax return.
 - c. Quality review is an effective tool for preparing an accurate tax return.
 - d. Taxpayers do **not** need to be involved in the quality review process.
10. As part of the intake process, each site must:
- a. Have a process to ensure a return is within the scope of the VITA/TCE Programs.
 - b. Identify the certification level needed to prepare a return.
 - c. Have a process to ensure volunteers have the certification needed for the returns they prepare.
 - d. All of the above.



Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Joe Wilson

Interview Notes

- Joe is 35 years old and has never been married.
- Suzanna, age 12, is Joe's niece who lived with him all year. Joe provided all of her support and provided over half the cost of keeping up the home.
- Joe elected not to receive advance child tax credit payments.
- Joe earned \$42,000 in wages.
- Joe is blind and cannot be claimed as a dependent by another taxpayer.
- Joe and Suzanna are U.S. citizens, have valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Joe can claim on his tax return for 2021?
 - a. Single
 - b. Head of Household
 - c. Qualifying Widow(er)
 - d. Married Filing Separate
2. Joe can claim a higher standard deduction because he is blind.
 - a. True
 - b. False

Basic Scenario 2: Chris and Marcie Davis

Interview Notes

- Chris, age 22, and Marcie, age 24, are married and will file a joint return.
- They cannot be claimed as dependents by another taxpayer.
- Chris and Marcie have no children or other dependents.
- Both work and neither are full-time students. Chris earned wages of \$18,600 and Marcie earned wages of \$6,500.
- Chris and Marcie are U.S. citizens and have valid Social Security numbers.
- Chris and Marcie received an Economic Impact Payment (EIP3) of \$2,800 in March 2021.

Basic Scenario 2: Test Questions

3. Chris and Marcie **cannot** claim the Earned Income Tax Credit (EITC) because they are too young and have no qualifying children.
 - a. True
 - b. False
4. Chris and Marcie must claim the EIP3 of \$2,800 as taxable income on their 2021 tax return.
 - a. True
 - b. False

Basic Scenario 3: Archie and Tina Reynolds

Interview Notes

- Archie and Tina Reynolds are married and always file Married Filing Jointly.
- Archie earned \$32,000 in wages and Tina earned \$24,000 in wages.
- The Reynolds paid all the cost of keeping up a home and provided all the support for their two children, Laura and Timothy, who lived with them all year.
- Laura is 13 years old and Timothy turned 17 in November 2021.
- Archie and Tina elected not to receive the advance child tax credit payments.
- Archie and Tina did not have enough deductions to itemize, but contributed \$1,700 in 2021, to their church, a qualified charitable organization.
- Archie, Tina, Laura, and Timothy are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

5. Which of the Reynolds children qualifies for the child tax credit (CTC)?
 - a. Laura
 - b. Timothy
 - c. Laura and Timothy
 - d. Not eligible for CTC
6. Archie and Tina will **not** itemize deductions but can deduct the full amount of their charitable contribution.
 - a. True
 - b. False

Basic Scenario 4: Charles and Heather Brooks

Interview Notes

- Charles and Heather are married and will file a joint return.
- Heather is a U.S. citizen with a valid Social Security number. Charles is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Heather worked in 2021 and earned wages of \$31,000. Charles worked part-time and earned wages of \$12,000.
- The Brooks have three children: Emma, age 11, Liam, age 13, and Grace, age 18.
- Charles and Heather elected not to receive the advance child tax credit payments.
- The Brooks provided the total support for their three children, who lived with them in the U.S. all year. Emma, Liam, and Grace are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Brooks qualify for the Credit for Other Dependents.
 - a. True
 - b. False
8. The Brooks qualify for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 5: Alan Carmichael

Interview Notes

- Alan is single and 71 years old.
- Alan worked as a greeter at the local department store and earned wages of \$6,000. Alan also received Social Security benefits of \$14,500. He received a taxable pension of \$11,700.
- He retired from his previous job on October 30, 2019. During his career he contributed pretax dollars to a qualified 401(k) retirement plan through his employer.
- Alan cannot be claimed as a dependent by another taxpayer.
- Alan is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Alan **cannot** claim the Earned Income Tax Credit because his age is more than the age limit.
 - a. True
 - b. False
10. Alan must take a required minimum distribution in 2021.
 - a. True
 - b. False

Basic Scenario 6: Bobbie Daniels

Interview Notes

- Bobbie Daniels was separated from his spouse for 10 months in 2021. Bobbie and his spouse have decided to file their tax returns as Married Filing Separately.
- Bobbie earned wages of \$11,000 during the first half of the year. Bobbie lost his job in July and received a total of \$7,500 in unemployment compensation.
- Bobbie is a chef and took a gourmet cooking class at the community college to improve his cooking skills. He paid the cost of tuition and a course-related book. His total education expenses were \$1,500.
- Bobbie also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2021, he paid student loan interest of \$350.
- Bobbie does not have any dependents.
- Bobbie is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Bobbie can exclude his unemployment compensation on his 2021 tax return.
 - a. True
 - b. False
12. Bobbie is eligible for the following credit:
 - a. Earned Income Credit
 - b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
13. Bobbie can claim the student loan interest deduction on his tax return.
 - a. True
 - b. False

Basic Scenario 7: Fred and Wilma Jones

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

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

Interview Notes

- Fred, age 67 and Wilma, age 58, are married. They elect to file Married Filing Jointly.
- Fred is retired. He received Social Security benefits and a pension.
- Fred and Wilma have one son, Stephen, age 18. Stephen is a full-time college student in his second year of study. He is pursuing a degree in Music and does not have a felony drug conviction. He received a Form 1098-T for 2021. Box 2 was not filled in and Box 7 was not checked on his Form 1098-T for the previous tax year.
- Stephen spent the summer at home with his parents but lived in an apartment near campus during the school year.
- Stephen received a scholarship and the terms require that it be used to pay tuition. Fred and Wilma paid the cost of Stephen's tuition and course-related books in 2021 not covered by scholarship. They paid \$90 for a parking sticker, \$4,500 for a meal plan, \$500 for textbooks purchased at the college bookstore, and \$100 for access to an online textbook.
- Fred and Wilma paid more than half the cost of maintaining a home and support for Stephen.
- Fred and Wilma do not have enough deductions to itemize on their federal tax return.
- The Joneses made timely estimated tax payments of \$150 each quarter for tax year 2021.
- The Joneses received a \$4,200 Economic Impact Payment (EIP3) in 2021.
- Fred, Wilma, and Stephen are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Fred and Wilma receive a refund, they would like to deposit it into their checking account. Documents from County Bank show that the routing number is 111000025. Their checking account number is 11337890.



Form 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
<p>You will need:</p> <ul style="list-style-type: none"> • 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. 													
<p>• 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.</p>													
<p>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</p>													
Part I – Your Personal Information <i>(If you are filing a joint return, enter your names in the same order as last year's return)</i>													
1. Your first name FRED	M.I.	Last name JONES											
2. Your spouse's first name WILMA	M.I.	Last name JONES											
3. Mailing address 100 STONE STREET	Apt #	City YOUR CITY											
4. Your Date of Birth 7/15/1954	5. Your job title RETIRED	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No											
7. Your spouse's Date of Birth 1/30/1963	8. Your spouse's job title CLERK	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
12. Provide an email address <i>(optional)</i> <i>(this email address will not be used for contacts from the Internal Revenue Service)</i>													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, 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 2021? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2021? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legally Separated Date of final decree _____ <input type="checkbox"/> Widowed Date of separate maintenance decree _____ Year of spouse's death _____													
2. List the names below of: • everyone who lived with you last year <i>(other than your spouse)</i> • anyone 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													
To be completed by a Certified Volunteer Preparer													
Name <i>(first, last)</i> Do not enter your name or spouse's name below	Date of Birth <i>(mm/dd/yy)</i>	Relationship to you <i>(for example: son, daughter, parent, none, etc)</i>	Number of months lived in your home last year	US Citizen <i>(yes/no)</i>	Resident of US, Canada, or Mexico last year <i>(yes/no)</i>	Single or Married as of 12/31/21 <i>(S/M)</i>	Full-time Student last year <i>(yes/no)</i>	Totally and Permanently Disabled <i>(yes/no)</i>	Is this person a qualifying child/relative of any other person? <i>(yes/no)</i>	Did this person provide more than 50% of his/her own support? <i>(yes, no, n/a)</i>	Did this person have less than \$4,300 of income? <i>(yes, no, n/a)</i>	Did the taxpayer(s) provide more than 50% of support for this person? <i>(yes/no/n/a)</i>	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? <i>(yes/no)</i>
(a) STEPHEN JONES	(b) 9/3/2003	(c) SON	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO					

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services 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 or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
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 or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan 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? \$600
<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 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (B) Receive Advanced Child Tax Credit payments?

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☐ No If yes, which language? _____
2. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">128-00-XXXX</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 35-600XXXX		1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$42,000.00</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$2,700.00</div>			
c Employer's name, address, and ZIP code STONE STREET MARKET 500 PEBBLES YOUR CITY, YOUR STATE, ZIP		3 Social security wages <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$42,000.00</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$2,604.00</div>			
		5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$42,000.00</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$609.00</div>			
		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. WILMA JONES 100 STONE STREET YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; display: inline-block;">DD</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$2,300.00</div>			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number YS 35-600XXXX	16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$42,000.00</div>	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

2021

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 10,000.00 2a Taxable amount \$ 10,000.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2021</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S TIN 40-100XXXX		RECIPIENT'S TIN 127-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ \$2,500.00	
RECIPIENT'S name FRED JONES Street address (including apt. no.) 100 STONE STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.		
7 Distribution code(s) <div style="text-align: center; font-weight: bold;">7</div>		8 Other \$ %	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	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

<div style="font-size: 2em; font-weight: bold;">2021</div> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		Box 1. Name <div style="text-align: center; font-weight: bold;">FRED JONES</div>	
Box 2. Beneficiary's Social Security Number <div style="text-align: center; font-weight: bold;">127-00-XXXX</div>		Box 3. Benefits Paid in 2021 <div style="text-align: center; font-weight: bold;">\$9,000.00</div>	
Box 4. Benefits Repaid to SSA in 2021		Box 5. Net Benefits for 2021 (Box 3 minus Box 4) <div style="text-align: center; font-weight: bold;">\$9,000.00</div>	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$9,000		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding <div style="text-align: right; font-weight: bold;">\$900.00</div>	
		Box 7. Address 100 STONE STREET YOUR CITY, YOUR STATE, ZIP	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 21, 2021 - Subject to Change			

Form SSA-1099-SM (6/2020) DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BANK OF BEDROCK 788 BAMBAM BLVD. YOUR CITY, YOUR STATE, ZIP		1a Total ordinary dividends \$ 2,200.00		OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2021</div>	<div style="font-weight: bold;">Dividends and Distributions</div>
		1b Qualified dividends \$ 2,200.00			
		2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$	
PAYER'S TIN 39-400XXXX		RECIPIENT'S TIN 127-00-XXXX			
2c Section 1202 gain \$		2d Collectibles (28%) gain \$			
2e Section 897 ordinary dividends \$		2f Section 897 capital gain \$			
RECIPIENT'S name FRED JONES		3 Nondividend distributions \$			
Street address (including apt. no.) 100 STONE STREET		4 Federal income tax withheld \$ 522.00			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Section 199A dividends \$		<div style="font-weight: bold;">Copy B For Recipient</div> 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.	
FATCA filing requirement <input type="checkbox"/>		6 Investment expenses \$			
Account number (see instructions)		7 Foreign tax paid \$			
9 Cash liquidation distributions \$		8 Foreign country or U.S. possession \$			
11 Exempt-interest dividends \$		10 Noncash liquidation distributions \$			
12 Specified private activity bond interest dividends \$		13 State \$			
14 State identification no. -----		15 State tax withheld \$		<div style="font-weight: bold;">Copy B For Recipient</div> 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.	
16 State tax withheld \$		17 State tax withheld \$			
18 State tax withheld \$		19 State tax withheld \$			
20 State tax withheld \$		21 State tax withheld \$			
22 State tax withheld \$		23 State tax withheld \$			
24 State tax withheld \$		25 State tax withheld \$			

Form **1099-DIV** (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number RUBBLE UNIVERSITY 900 COLLEGE BLVD YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 8,700.00		OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold;">2021</div>	<div style="font-weight: bold;">Tuition Statement</div>
		2			
		FILER'S employer identification no. 89-700XXXX		STUDENT'S TIN 129-00-XXXX	
STUDENT'S name STEPHEN JONES		3		4 Adjustments made for a prior year \$	
Street address (including apt. no.) 100 STONE STREET		5 Scholarships or grants \$ 6,800.00		6 Adjustments to scholarships or grants for a prior year \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>		8 Checked if at least half-time student <input checked="" type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund \$	

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service



Buckeye College Meal Plan

Buckeye College Student Housing
575 College Blvd.
Your City, State ZIP

Received from:
Stephen Jones
\$4,500



College Books
580 College Blvd
Your City, State ZIP

Receipt:
3 Textbooks: \$500
Parking Sticker: \$90

*Payment for books is
also on the college
website.*

Invoice #05684

Rubble University
900 College Blvd



Date
August 18, 2021

To
Stephen Jones
100 Stone Street

Ship To
Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook Fee	\$100	\$100
		Subtotal	\$100
		Sales Tax	
		Shipping & Handling	
		Total	\$100

Thank you for your business!

Basic Scenario 7: Test Questions

14. What is the amount of Fred and Wilma's standard deduction? \$_____.
15. What is Fred and Wilma's total qualified education expenses used to calculate the American Opportunity Credit? _____.
16. Fred and Wilma Jones can claim the Credit for Other Dependents.
 - a. True
 - b. False
17. What is the total amount of federal income tax withholding shown on the Fred Jones' Form(s) W-2 and 1099?
 - a. \$2,700
 - b. \$5,200
 - c. \$6,100
 - d. \$6,622
18. The taxable amount of Fred's Social Security is \$7,650.00
 - a. True
 - b. False
19. Which of the following statements are true?
 - a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.

Basic Scenario 8: Sheila Parsons

Directions

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

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

Interview Notes

- Sheila is single and 45 years old.
- Sheila has two children. Rebecca, age 18, has a job and earned wages of \$4,900. John, age 25, also worked and earned wages of \$4,500. Both children lived with her all year.
- Sheila paid all the cost of keeping up the home and more than half the support for her children.
- Sheila received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2021 tax year.
- Sheila received a \$2,800 Economic Impact Payment (EIP3) in 2021.
- Sheila, Rebecca, and John are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use Branch Bank: Bank Routing number is 128760000, Checking Account number is 123456



Form 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
---------------------------------------	---	-------------------------

You will need:

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

Please complete pages 1-4 of this form.

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

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

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

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

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

1. Your first name SHEILA	M.I.	Last name PARSONS	Best contact number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 320 MAIN STREET			Apt #	City YOUR CITY
			State YS	ZIP code YOUR ZIP
4. Your Date of Birth 08/23/1976	5. Your job title RETIRED		6. Last year, were you:	
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, 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 2021? ☐ Yes ☐ No

b. Did you live with your spouse during any part of the last six months of 2021? ☐ 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 12/31/21 (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)
REBECCA PARSONS	05/09/2003	DAUGHTER	12	YES	YES	S	YES	NO					
JOHN PARSONS	07/31/1996	SON	12	YES	YES	S	YES	NO					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2021)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services 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 or exchange of Stocks, Bonds, Virtual Currency 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
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 or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan 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 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 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (B) Receive Advanced Child Tax Credit payments?

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☐ No If yes, which language? _____
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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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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DELK CORPORATION 983 GREEN STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 39,500.00 2a Taxable amount \$ 39,500.00		OMB No. 1545-0119 2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN 56-700XXXX		RECIPIENT'S TIN 127-00-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ \$100.00	
RECIPIENT'S name SHEILA PARSONS Street address (including apt. no.) 320 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.	
7 Distribution code(s) 3		IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other \$ %		9a Your percentage of total distribution %	
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 \$	
15 State/Payer's state no.		16 State distribution \$		17 Local tax withheld \$		18 Name of locality \$	
Account number (see instructions)		13 Date of payment		19 Local distribution \$			

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Sheila Parsons **1234**
 320 Main Street
 Your City, State Zip

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS

Branch Bank
 Anytown, State 00000
 For _____

: 128760000 : 123456 1234

Basic Scenario 8: Test Questions

20. What amount is required to be reported as wages on Sheila's tax return?
_____.
21. Sheila's most advantageous filing status allowable is
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Widow(er)
22. Which child qualifies Sheila for EITC?
- a. Rebecca
 - b. John
 - c. Both Rebecca and John
 - d. Neither Rebecca nor John.
23. Rebecca and John are dependents on Sheila's tax return.
- a. True
 - b. False
24. Sheila can prevent having a balance due next year by using the Tax Withholding Estimator at IRS.gov and then adjust her withholding.
- a. True
 - b. False

Basic Scenario 9: Mary Rodgers

Directions

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

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

Interview Notes

- Mary is 30 years old and married to Mark, age 36. Mark passed away on January 30, 2021.
- Mark was unemployed and had no income in 2021 due to his illness.
- Mary's seven-year-old daughter, Jenny, lived with her the entire year.
- Mary paid more than half the cost of keeping up a home and support for Mark and Jenny.
- Mary received a distribution from her traditional IRA in January to pay for living expenses.
- Mary was a full-time high school teacher and earned \$35,000 in wages. Mary purchased supplies for her class out of her own pocket totaling \$320.
- Mary received a W-2G in the amount of \$8,200 from the local casino.
- Mary paid child and dependent care expenses for Jenny while she worked.
- Mary elected not to receive advance child tax credit payments.
- Mary and Mark received a \$4,200 Economic Impact Payment (EIP3) in 2021.
- Mary, Mark, and Jenny were not medically or financially affected by the COVID-19 pandemic.
- Mary, Mark, and Jenny are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Mary is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025. Her checking account number is 113355779 and her savings account number is 224466880.



Form 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	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

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 MARY	M.I.	Last name RODGERS	Best contact number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARK	M.I.	Last name RODGERS	Best contact number YOUR PHONE #	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 178 PACKER DRIVE		Apt #	City YOUR CITY	State YS ZIP code YOUR ZIP
4. Your Date of Birth 02/14/1991	5. Your job title ADMINISTRATIVE ASSISTANT		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 01/15/1985	8. Your spouse's job title UNEMPLOYED		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 type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) Sparsons12@vita.you				

Part II – Marital Status and Household Information

1. As of December 31, 2021, 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 2021? ☐ Yes ☒ No

☐ Divorced b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☒ No

☐ Legally Separated Date of final decree _____

☐ Widowed Date of separate maintenance decree _____

Year of spouse's death **1/30/2021**

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 12/31/21 (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) JENNY RODGERS	(b) 01/21/2014	(c) DAUGHTER	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO						

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2021)

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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services 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 or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
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 or repayments 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan 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 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 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (B) Receive Advanced Child Tax Credit payments?

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☐ No If yes, which language? _____
2. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☒ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">620-00-XXXX</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 38-500XXXX		1 Wages, tips, other compensation <div style="text-align: right;">\$35,000.00</div>		2 Federal income tax withheld <div style="text-align: right;">\$2,150.00</div>			
c Employer's name, address, and ZIP code GREEN BAY SCHOOL DISTRICT 1200 LOMBARDI BLVD YOUR CITY, YOUR STATE, ZIP		3 Social security wages <div style="text-align: right;">\$35,000.00</div>		4 Social security tax withheld <div style="text-align: right;">\$2,170.00</div>			
		5 Medicare wages and tips <div style="text-align: right;">\$35,000.00</div>		6 Medicare tax withheld <div style="text-align: right;">\$507.50</div>			
		7 Social security tips 		8 Allocated tips 			
d Control number 		9 <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>		10 Dependent care benefits 			
e Employee's first name and initial Last name Suff. MARY RODGERS 178 PACKER DRIVE YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans 		12a See instructions for box 12 			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> 		12b <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>			
		14 Other 		12c <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>			
				12d <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>			
f Employee's address and ZIP code 							
15 State YS	Employer's state ID number 38-500XXXX	16 State wages, tips, etc. <div style="text-align: right;">\$35,000.00</div>	17 State income tax <div style="text-align: right;">\$750.00</div>	18 Local wages, tips, etc. 	19 Local income tax 	20 Locality name 	

Form **W-2** Wage and Tax Statement 2021 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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code RIDGETOP CASINO 777 CREST ROAD YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings <div style="text-align: right;">\$8,200.00</div>	2 Date won <div style="text-align: right;">3/16/2021</div>	OMB No. 1545-0238 Form W-2G Certain Gambling Winnings (Rev. January 2021) For calendar year 20 <u>21</u> This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return.
PAYER'S federal identification number PAYER'S telephone number <div style="display: flex; justify-content: space-between;"> <div>38-600XXXX</div> <div></div> </div>		3 Type of wager <div style="text-align: center;">Poker</div>	4 Federal income tax withheld <div style="text-align: right;">\$1,968.00</div>	
		5 Transaction 	6 Race 	
		7 Winnings from identical wagers <div style="text-align: right;">\$</div>	8 Cashier <div style="text-align: right;">AR</div>	
9 Winner's taxpayer identification no. <div style="text-align: center;">620-00-XXX</div>		10 Window 		
WINNER'S name MARY RODGERS		11 First identification <div style="text-align: center;">YS987654</div>	12 Second identification <div style="text-align: center;">YS 31600XXX</div>	
Street address (including apt. no.) 178 PACKER DRIVE		13 State/Payer's state identification no. 	14 State winnings <div style="text-align: right;">\$</div>	
City or town, province or state, country, and ZIP or foreign postal code 		15 State income tax withheld 	16 Local winnings 	

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. RILEY STATE BANK 123 SKIP WAY YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 4,000.00 2a Taxable amount \$ 4,000.00 2b Taxable amount not determined <input type="checkbox"/>	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2021</div> Form 1099-R
PAYER'S TIN 38-200XXXX		RECIPIENT'S TIN 620-00-XXXX	
RECIPIENT'S name MARY RODGERS Street address (including apt. no.) 178 PACKER DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		3 Capital gain (included in box 2a) \$ 5 Employee contributions/ Designated Roth contributions or insurance premiums \$ 7 Distribution code(s) <div style="display: flex; justify-content: space-between;"> 1 IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/> </div>	4 Federal income tax withheld \$ 800.00 6 Net unrealized appreciation in employer's securities \$ 8 Other \$ % 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 \$ 15 State/Payer's state no. \$
Account number (see instructions)		13 Date of payment	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

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

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

This information is being furnished to the IRS.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP		OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold;">2021</div> Form 1098-E	Student Loan Interest Statement
RECIPIENT'S TIN 620-00-XXXX	BORROWER'S TIN 127-00-XXXX	1 Student loan interest received by lender \$ \$750.00	
BORROWER'S name MARY RODGERS Street address (including apt. no.) 178 PACKER DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	

Form **1098-E**
www.irs.gov/Form1098E
Department of the Treasury - Internal Revenue Service

Copy C
 For Recipient

 For Privacy Act and Paperwork Reduction Act Notice, see the **2021 General Instructions for Certain Information Returns.**

Make A Way Daycare

303 Twiggs Trail
Your City, State Zip
(XXX) 555-5555



Date: December 31, 2021

Received From:

Mary Rodgers
178 Packer Dr

EIN: 35-500XXXX

Provider: Lynn Smith

Description	Price	Total
After-School Care for Jenny Rodgers	\$2,800	\$2,800
Total Amount Received for 2021 Childcare		\$2,800

Thank you for your business!

Mary Rodgers 178 Packer Drive Your City, State Zip	1234
<div><div>20</div><div>PAY TO THE ORDER OF</div></div>	<div><div>\$</div><div></div></div>
	DOLLARS
Adelphi Bank and Trust Anytown, State 00000	
For	
: 111000025 : 113355779	1234

Basic Scenario 9: Test Questions

25. Mary's gambling winnings do **not** have to be reported on her return.
- a. True
 - b. False
26. Mary's most advantageous filing status is:
- a. Head of Household
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Qualifying Widow(er)
27. Mary is subject to the additional 10% tax on early distributions.
- a. True
 - b. False
28. Mary qualifies for which of the following credits?
- a. Child Tax Credit and Earned Income Tax Credit
 - b. Child and Dependent Care Credit
 - c. Retirement Savings Contribution Credit
 - d. Both a and b
29. Mary wants to split the refund between her savings and checking accounts. How is this accomplished, if possible?
- a. Splitting a refund is **not** possible.
 - b. Mary does **not** have an overpayment on her return.
 - c. This can only be accomplished if filing a paper return.
 - d. Complete Form 8888, Allocation of Refund (Including Savings Bond Purchases).
30. What amount can Mary claim as an adjustment for the supplies she purchased out of pocket?
- a. \$0
 - b. \$250
 - c. \$300
 - d. \$320

Test Answer Sheet

Name _____

If you are entering your test answers in Link & Learn Taxes, **do not use** this answer sheet.

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Standards of Conduct	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: _____	
Total Questions:	10
Passing Score:	8 of 10

Intake/ Interview & Quality Review Test	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: _____	
Total Questions:	10
Passing Score:	8 of 10

Site Coordinator Test	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions:	15
Passing Score:	12 of 15

Basic Course Test	
Basic Scenario 1	
1.	
2.	
Basic Scenario 2	
3.	
4.	
Basic Scenario 3	
5.	
6.	
Basic Scenario 4	
7.	
8.	
Basic Scenario 5	
9.	
10.	
Basic Scenario 6	
11.	
12.	
13.	
Basic Scenario 7	
14.	
15.	
16.	
17.	
18.	
19.	

Basic Scenario 8	
20.	
21.	
22.	
23.	
24.	
Basic Scenario 9	
25.	
26.	
27.	
28.	
29.	
30.	
Total Answers Correct: _____	
Total Questions:	30
Passing Score:	24 of 30

Advanced Course Test	
Advanced Scenario 1	
1.	
2.	
3.	
Advanced Scenario 2	
4.	
5.	
Advanced Scenario 3	
6.	
7.	
8.	
Advanced Scenario 4	
9.	
10.	
Advanced Scenario 5	
11.	
12.	
Advanced Scenario 6	
13.	
14.	

Advanced Scenario 7	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
Advanced Scenario 8	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
Advanced Scenario 9	
30.	
31.	
32.	
33.	
34.	
35.	
Total Answers Correct: _____	
Total Questions:	35
Passing Score:	28 of 35

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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

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

Test Answer Sheet

Name _____

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Qualified Experienced Volunteer Test

QEV Scenario 1

1.	
2.	
3.	
4.	

QEV Scenario 2

5.	
6.	

QEV Scenario 3

7.	
8.	
9.	
10.	

QEV Scenario 4

11.	
12.	
13.	
14.	

QEV Scenario 5

15.	
16.	
17.	
18.	
19.	
20.	

Total Answers Correct: _____
Total Questions: 20
Passing Score: 16 of 20

Circular 230 Test

Circular 230 Scenario 1

1.	
2.	
3.	

Circular 230 Scenario2

4.	
5.	
6.	

Circular 230 Scenario 3

7.	
8.	
9.	
10.	

Circular 230 Scenario 4

11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____
Total Questions: 15
Passing Score: 12 of 15

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