# Advanced Tax Certification



2022 Tax Season (Tax Year 2023)

# Save your login information for your two online training accounts: (Passwords are case-sensitive)

VITA Central (VITA/TCE Central)						
Login Name:	Password:					
Practice Lab						
Password to enter Practice Lab: TRAINPROWEB						
Login Name:	Password:					
Security Question:						

# How to Use This Guide

This guide is designed to walk you through the certification process so you can be a VITA volunteer. It describes where and how you must create online accounts. It provides a list of relevant materials to which you need to have access. It outlines how to take your various certification exams. Lastly, it clarifies what you must complete prior to volunteering at our VITA sites.

To get started we recommend completing the pre-read on our Volunteer Resources page.

https://www.goladderup.org/volunteer/volunteer-resources/

# Getting Started with Link & Learn

# A. Link and Learn is known as VITA Central – https://www.linklearncertification.com

This site is where you will access online training modules called Link and Learn. You will also use this site to take your actual certification tests and access the TaxSlayer Practice Lab.



#### Creating a VITA Central Account

If you are a returning volunteer from last year you may be able to use your existing login information.

If not, create a new account.

Click Create Account – Instructions for every entry are below:

- 1. Volunteer Group Select "01-VITA Volunteer."
- 2. If you are interested in being a Site Coordinator "Site Leader", select YES for the Site Coordinator course.
- 3. Login- This will be your username.
- 4. Password: This will be a password you create.
- 5. Training Source Select Publication 4491
- 6. Time Zone GMT Central Time (US and Canada)
- 7. Professional Status- ONLY select this if you are a CPA, CFP, an attorney or an Enrolled Agent.
- 8. If you have a PTIN enter it; otherwise, leave this blank.

#### B. Practice Lab - https://vita.taxslayerpro.com/IRSTraining

This site is where you will practice using the preparation software – TaxSlayer. You will also use this site to "prepare" the tax returns required for your certification test.

1. Enter the universal password: TRAINPROWEB

Hint: This is a generic password that you will have to enter every time you access the Practice Lab

#### 2. Select CREATE ACCOUNT

a. Program Type= VITA

b. SIDN: Leave this BLANK

#### C. Access Training Materials

a. All training materials will be available to download on our Training and Certification page at www.goladderup.org/volunteer/volunteer-resources/

# **Uploading Certifications**

Once you have completed the certification tests, you have a few more steps to complete.

- 1. Please login to VITA Central (Certification center)
- 2. In the right corner, you'll see "You may sign your Volunteer Agreement electronically by checking this box"
- 3. Click the box



- 4. Save your Volunteer Agreement
- 5. Login to your VolunteerHub account (<a href="https://goladderup.volunteerhub.com">https://goladderup.volunteerhub.com</a>)
- 6. Under your name select "Edit Profile"
- 7. Upload these three items:
  - a. Volunteer Agreement
  - b. Photo ID
  - c. Recent Photo

**Note:** Once you have uploaded all three items, please allow 48 hours for Ladder Up staff to review the uploads. Custom TaxSlayer accounts for the tax season will be created for you, and shared before the start of the tax season.

# **Advanced 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.

# **Advanced Scenario 1: Chris Spalding**

#### Interview Notes

- Chris's husband, George, moved out of their home in February of 2022. She had no contact with him since he moved out. Chris and George are not legally separated.
- Chris has one child, Mary, age 9. She will claim Mary as a dependent on her 2022 tax return. Chris is 31 years old.
- Chris earned \$36,200 in wages and received \$50 of interest. Chris was out of work for a month and received unemployment income of \$1,800.
- Chris paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year

# **Advance**

	They all are 0.5. Chizens and have valid social security	Hui	libers. They lived in the 0.5. all year
d S	Scenario 1: Test Questions		
1.	What is the most beneficial of the following filing status 2022 tax return?  a. Single		Pub 4012 pg. B-10
	<ul><li>b. Married Filing Separately</li><li>c. Qualifying Surviving Spouse (QSS)</li><li>d. Head of Household</li></ul>	•	Pub 4491 pg. 4-7
2.	Based on the information provided, Chris qualifies for	the	e earned income credit.
	<ul><li>a. True</li><li>b. False</li></ul>	•	Pub 4012 pg. I-2
3.	What amount of Chris's unemployment compensation	n is	taxable? \$

Pub 4012 pg. D-1

- Adam and Lisa are married and want to file a joint return.
- Adam is a U.S. citizen and has a valid Social Security number. Lisa is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Adam and Lisa have two children, Maria, age 11, and Luis, age 17. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Adam earned \$22,000 in wages.
- Lisa earned \$20,000 in wages.
- In order to work, the Garcias paid \$2,000 to their son Luis to care for Maria after school.
- Adam and Lisa provided all of the support for their two children.

# **Advanced Scenario 2: Test Questions**

- 4. What is the maximum amount Adam and Lisa are eligible to claim for the child tax credit?
  - **a.** \$2,000
  - **b.** \$3,000
  - **c.** \$4,000
  - **d.** \$6,000

- Pub 4012 pg. G-2
- Pub 4491 pg. 24-1 & 24-2
- 5. The Garcias qualify for the child and dependent care credit.
  - a. True
  - b. False

• Pub 4491 pg. 21-6

- · Jenny Smith, age 57, is single.
- Jenny earned wages of \$52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Jenny contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Jenny's HSA account.
- Jenny's Form W-2 shows \$650 in Box 12 with code W. She has Form 5498-SA showing \$3,650 in Box 2.
- Jenny took a distribution from her HSA to pay her unreimbursed expenses:
  - o 8 visits to a physical therapist after her knee surgery \$400
  - o unreimbursed doctor bills for \$900
  - o prescription medicine \$200
  - o replacement of a crown \$1,500
  - o over the counter medication \$40
  - o gym membership \$240
- Jenny is a U.S. citizen with a valid Social Security number.

# **Advanced Scenario 3: Test Questions**

u	ocenano o, rest questions	
6.	Form 8889, Part 1 is used to report HSA contributio	ns made by
	<ul><li>a. Jenny</li><li>b. Jenny's employer</li><li>c. Jenny's mother</li><li>d. All of the above</li></ul>	<ul> <li>Pub 4012 pg. E-6</li> <li>Pub 4491 pg 17-11 and 17-13</li> </ul>
7.	Jenny is eligible to contribute an additional \$1,000 t older.	o her HSA because she is age 55 or
	<ul><li>a. True</li><li>b. False</li></ul>	<ul><li>Pub 4012 pg. E-7</li><li>Pub 4491 pg 17-11</li></ul>
8.	What is the total unreimbursed qualified medical ex a. \$2,640	penses reported on Form 8889, Part II?
	<b>b.</b> \$3,000 <b>c.</b> \$3,040 <b>d.</b> \$3,280	• Pub 4012 pg. E-9

- Alice, age 58, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2022 was \$46,000 in W-2 wages.
- Linda, age 24, and her daughter Nancy, age 4, moved in with Linda's mother, Alice, after she separated from her spouse in April of 2020. Linda's only income for 2022 was \$25,000 in wages. Linda provided over half of her own support. Nancy did not provide more than half of her own support.
- · Linda will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

# **Advanced Scenario 4: Test Questions**

b. False

9.	For the purpose of determining dependency, Nancy	could be the qualifying child of
	<ul> <li>a. Only Alice</li> <li>b. Only Linda</li> <li>c. Either Alice or Linda</li> <li>d. Neither Alice nor Linda</li> </ul>	<ul><li>Pub 4012 pg. C-1 and C-2</li><li>Pub 4491 pg. 6-5</li></ul>
10.	Linda is <b>not</b> eligible to claim Nancy for the earned in Married Filing Separate.	come credit because her filing status is
	a. True	• Pub 4012 pg. I-2

- Ellen is 48 years old and files as single.
- Her 2022 adjusted gross income (AGI) is \$51,000, which includes gambling winnings of \$2,000.
- Ellen would like to itemize her deductions this year.
- Ellen brings documents for the following expenses:
  - \$9,000 Hospital and doctor bills
  - \$500 Contributions to Health Savings Account (HSA)
  - \$3,600 State withholding (higher than Ellen's calculated state sales tax deduction)
  - \$300 Personal property taxes based on the value of the vehicle
  - \$400 Friend's personal GoFundMe campaign
  - \$275 Cash contributions to the Red Cross
  - \$200 Fair market value of clothing in good condition donated to the Salvation Army (Ellen purchased the clothing for \$900)
  - \$7,300 Mortgage interest
  - o \$2,300 Real estate tax
  - \$150 Homeowners association fees
  - \$3,000 Gambling losses

# **Advanced Scenario 5: Test Questions**

11.	Ellen can claim the \$400 she	donated to	her friend's	personal	GoFundMe	campaign	as a
	deduction on her Schedule A	i.e.					

- a. True
- b. False

12. What amount of gambling losses is Ellen eligible to claim as a deduction on her Schedule A?

- **a.** \$0
- **b.** \$1,000
- **c.** \$2,000
- **d.** \$3,000

Pub 4012 pg. F-12

Pub 4491 pg. 20-8

• Pub 4491 pg 20-12

- John Ward is 26 years old and single. He provides all of his own support.
- John works at a grocery store and earned \$15,250 in wages.
- John was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
- John is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

# **Advanced Scenario 6: Test Questions**

- **13.** John is **not** eligible to claim the lifetime learning credit on his 2022 tax return.
  - a. True
  - b. False

- Pub 4012 pg. J-5
- Pub 4491 pg. 22-6
- **14.** Which of the following is **not** a requirement for John to claim the earned income credit with no qualifying children in 2022?
  - a. John must have a Social Security number valid for employment.
  - **b.** John must be a full time student.
  - **c.** John must not be the dependent of another taxpayer.
  - d. John must have lived in the United States more than half the year.
    - Pub 4012 pg. I-2

# **Advanced Scenario 7: Robert and Emily Lincoln**

#### **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.



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**

- Robert is a 6th grade teacher at a public school. Robert and Emily are married and choose to file Married Filing Jointly on their 2022 tax return.
- Robert worked a total of 1,340 hours in 2022. During the school year, he spent \$733 on unreimbursed classroom expenses.
- Emily retired in 2019 and began receiving her pension on November 1st of that year. She
  explains that this is a joint and survivor annuity. She has already recovered \$1,216 of the cost of
  the plan.
- Robert settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2022. The Lincolns determined that they were solvent as of the date of the canceled debt.
- Emily won \$4,414 gambling at a casino and had additional lottery winnings of \$175. Emily has documented casino losses of \$1,260.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Veterinary Medicine at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Lincolns provided Form 1098-T and an account statement from the college that included additional expenses. The Lincolns paid \$865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Lincolns claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



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Form <b>13614-C</b> Department of the Treasury - Internal Revenue Service										OM	B Nun	ber		
(October 2022) Intake/Interview & Quality Review Sheet										15	545-19	64		
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as val	r ITIN letters f	for all perso	ns on vo	our tax i	return. use.	You are complete.	re respoi ete and a	nsible for accurate	informatio	ation on y			•	
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 Inform	mation (If you	are filing a j	oint return	, enter	your name	es in the s	ame orde	er as last	year's retur	n)				
1. Your first name ROBERT		M.I.	Last na								R X	you a U.S Yes	<u> </u>	10
2. Your spouse's first name EMILY		M.I.	Last na					E	Best contact	number	X	our spouse Yes	1	10
3. Mailing address 135 DISCOVER AVENUE							City YOUR CI	ITY			Sta YS			code UR ZIP
4. Your Date of Birth	5. Your job	title			•	, were you					ull-time st	_	Yes	× No
4/30/1963	TEACHER					nd perman			Yes 🗴		egally blir		Yes	× No
7. Your spouse's Date of Birth		use's job titl	е	9. Last year, was your spouse: a. Full-tir							_	Yes		
10/07/1954														
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														
	•												Yes	× No
12. Provide an email address	· · · / ·			t be use	ea for con	tacts from	the inter	nai Revei	nue Service	)				
Part II – Marital Status an					1							<i>C</i> 1		1.1.1
1. As of December 31, 2022, was your marital status?		ever Married	•		•		•	•	civii unions	, or other fo	rmai reia			•
was your maritar status:	× M	arried		•	, ,	et married			of the leat	air maantha	-f 20222	_	Yes	
	_ D;	vorced		,	ı iive wim nal decree	, ,	ise durinç	g any pan	or the last	six months	01 2022 ?	×	Yes	☐ No
		egally Separ	_			<i>,</i> aintenanc	a decree							
	<del></del>	idowed			oouse's de		e deciree							
		luoweu	10	cai Oi Sp	Jouse 3 ut	Jalii				<del></del>				
<ul><li>2. List the names below of:</li><li>everyone who lived with y</li></ul>				∍)				If a		ace is need				
	• anyone you supported but did not live with you last year  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanent Disabled (yes/no)				400 than 50%	(s) tance poor non?	id the axpayer(s) ay more than alf the cost of naintaining a come for this erson?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	() 55/110)	(yes,no,n/a	)	() 55/115/1	, ,	res/no)
SAFARI LINCOLN	07/04/2003	DAUGH	12	YES	YES	S	YES	NO						
Catalog Number 52121E					wv	w.irs.gov					<u>-</u>	Form <b>1361</b>	4-C (	Rev. 10-2022)

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	Page 2									
Check	Check appropriate box for each question in each section									
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive							
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1							
	x		2. (A) Tip Income?							
x			3. (B) Scholarships? (Forms W-2, 1098-T)							
	x		B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)							
	x		5. (B) Refund of state/local income taxes? (Form 1099-G)							
	x		6. (B) Alimony income or separate maintenance payments?							
	x		7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)							
	x		. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?							
	x		9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)							
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)							
x			11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)							
	x		12. (B) Unemployment Compensation? (Form 1099-G)							
x			3. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)							
	x		4. (M) Income (or loss) from rental property?							
X			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)							
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay							
	x		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?							
x			2. Contributions or repayments to a retirement account?   IRA (A) Roth IRA (B)   401K (B) Other							
x			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)							
	x		4. Any of the following?   (A) Medical & Dental (including insurance premiums)  (B) Mortgage Interest (Form 1098)							
			<ul><li>☐ (A) Taxes (State, Real Estate, Personal Property, Sales)</li><li>☐ (B) Charitable Contributions</li></ul>							
	x		5. (B) Child or dependent care expenses such as daycare?							
x			6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?							
	x		7. (A) Expenses related to self-employment income or any other income you received?							
	x		8. (B) Student loan interest? (Form 1098-E)							
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)							
	x		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)							
x			2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)							
	x		3. (A) Adopt a child?							
	x		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?							
	x		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)							
	x		6. (A) Receive the First Time Homebuyers Credit in 2008?							
	x		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?							
	x		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?							
	x		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]							
Catalog	g Numb	per 52121E	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)							

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Additional Information and Questions Re	<u> </u>				
1. Would you like to receive written commur		-	? ☐ Yes 🗵 No	If yes, which languag	e?
2. Presidential Election Campaign Fund (If y	•	vill not change)			
Check here if you, or your spouse if filing	jointly, want \$3 to go to this fund		Spouse		
3. If you are due a refund, would you like:	a. Direct deposit	b. To purchase □ Yes ເ×		c. To split your refu ☐ Yes ※ No	nd between different accounts
4. If you have a balance due, would you like	e to make a payment directly from yo	ur bank account?	☐ Yes 🗷 No		
5. Did you live in an area that was declared	a Federal disaster area?	▼ No If year	es, where?		
6. Did you, or your spouse if filing jointly, red	ceive a letter from the IRS?	☐ Yes 🗷	No		
7. Would you like information on how to vote	e and/or how to register to vote?	☐ Yes 🗷	No		
Many free tax preparation sites operate this site to apply for these grants or to so are optional.					
8. Would you say you can carry on a conver	rsation in English, both understandin	g & speaking? 🗵	Very well ☐ Well	☐ Not well ☐ Not a	at all 🔲 Prefer not to answer
9. Would you say you can read a newspape	er or book in English?	/ery well ☐ We	ell 🔲 Not well	☐ Not at all	☐ Prefer not to answer
10. Do you or any member of your househo	ld have a disability? □ \	∕es ⋉ No	□ Prefer not	to answer	
11. Are you or your spouse a Veteran from 12. Your race?	the U.S. Armed Forces?	∕es x No	☐ Prefer not	to answer	
☐ American Indian or Alaska Native ☐	Asian	an   □  Native Ha	waiian or other Pacif	ïc Islander □ Whit	e 🗵 Prefer not to answer
13. Your spouse's race?					
•	Asian	an □ Native Ha	waiian or other Pacif	ic Islander □ Whit	e 🗵 Prefer not to answer
☐ No spouse					
	Hispanic or Latino   Not Hispa	nic or Latino	Prefer not to answe	r	
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The Privacy Act of 1974 requires that when we ask for do not receive it, and whether your response is volunta you relative to your interest and/or participation in the I volunteer return preparation sites or outreach activities do not provide the requested information, the IRS may information requests. The OMB Control Number for this please write to the Internal Revenue Service, Tax Proceedings of the Privacy Internal Revenue Service, Tax Proceedings of the Internal Revenue	ary, required to obtain a benefit, or mandatory. RS volunteer income tax preparation and out b. The information may also be used to establing to the able to use your assistance in these postudy is 1545-1964. Also, if you have any control to the able to use your assistance in these postudy is 1545-1964. Also, if you have any control to the able to use your assistance in these postudy is 1545-1964.	Our legal right to ask for each programs. The in sh effective controls, se rograms. The Paperwoomments regarding the	or information is 5 U.S.C. formation you provide may and correspondence and rerk Reduction Act requires time estimates associated	301. We are asking for this be furnished to others who ecognize volunteers. Your r that the IRS display an OM with this study or suggesti	information to assist us in contacting o coordinate activities and staffing at esponse is voluntary. However, if you B control number on all public
Catalog Number 52121E		www.irs.gov			Form <b>13614-C</b> (Rev. 10-2022)

	, ,	ial security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use	(RSP)	⊬ file	Visit th	e IRS website at rs.gov/efile
<b>b</b> Employer identification number (	EIN)			1 Wa	ages, tips, other com			ral income	tax withheld
35-700XXXX					<u> </u>	3,657.00			\$3,000.00
c Employer's name, address, and 2	ZIP code			<b>3</b> Sc	ocial security wage			al security to	
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d Control number				9			10 Depe	endent care	benefits
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YOUR CITY, YOUR S'	,						12d C C C C C C C C C C C C C C C C C C C		
15 State Employer's state ID numb		tate wages, tips, etc.			18 Local wages	, tips, etc.	19 Local in	come tax	20 Locality name
YS 35-7	00XXXX	\$33,657.00	\$3	50.00	)   - <del> </del>				
Form W=2 Wage and Copy B—To Be Filed With Emp	•	L Tax Return.	202	22	De	partment o	f the Treasu	ry — Internal	Revenue Service

MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STA		no.	\$ 19,5 2a Taxable amour	350.00 nt	20 <b>22</b>	Pr	ensions, Annuities Retirement o rofit-Sharing Plans IRAs, Insuranc Contracts, etc
PAYER'S TIN	RECIPIENT'S TIN	N	Taxable amour not determined     Capital gain (inc box 2a)	<b>√</b>	Total distribution  4 Federal income withheld	tax	Copy E Report this income on you federal ta: return, If this
41-200XXXX	417-00-	-XXXX	\$		\$ 1	,935.00	
RECIPIENT'S name  EMILY LINCOLN			5 Employee contributions or insurance premius	ıms	6 Net unrealized appreciation in employer's sec	l	federal income tax withheld in box 4, attacl this copy to your return
Street address (including apt.	no.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		your return
135 DISCOVER AVENU	E		7	SIMPLE	\$	%	This information i
City or town, state or province, or YOUR CITY, YOUR STATE, 2	**	eign postal code	9a Your percentage distribution	of total %	9b Total employee o	ontributions	the IRS
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withhe	eld	15 State/Payer's	state no.	16 State distribution \$
Account number (see instruction	s)	13 Date of payment	17 Local tax withhe	eld	18 Name of loca	lity	19 Local distribution
Account number (see instruction			\$ \$	eld		·	\$ Local distribut  S Internal Revenue Ser

2022 : PA	RT OF YOUR SOCIAL SECURITY B THE REVERSE FOR MORE INFOR	ENEFITS SI	HOWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	EMILY LINCOLN		neficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 20	Box 4. Benefits Repaid to SSA	A in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) \$21,203
Paid by check or d	I OF AMOUNT IN BOX 3 irect deposit: \$17,062 miums deducted from		DESCRIPTION OF AMOUNT IN BOX 4
Benefits for 2022: \$2	1,203	Box 6. Vo	luntary Federal Income Tax Withholding \$2,100
			dress ISCOVER AVENUE R CITY, YOUR STATE, ZIP
		Box 8. Cla	nim Number (Use this number if you need to contact SSA.)

CREDITOR'S name, street addre ZIP or foreign postal code, and t	ess, city or town, state or province, country, elephone no.	1 Date of identifiable event 08/25/2022	OMB No. 1545-1424	
ADAMS BANK		2 Amount of debt discharged		Cancellation
1254 ORANGE AVENUE		\$ 850.00	2022	of Debt
YOUR CITY, YOUR STATE,	ZIP	3 Interest, if included in box 2	1	
		\$	Form <b>1099-C</b>	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B
31-700XXXX	416-00-XXXX	CREDIT CARD		For Debtor
DEBTOR'S name  ROBERT LINCOLN				This is important tax information and is being furnished to the IRS. If you are required to file a
Street address (including apt. no 135 DISCOVER AVENUE	.)	5 If checked, the debtor was p repayment of the debt .		return, a negligence penalty or other sanction may be
City or town, state or province, or YOUR CITY, YOUR STATE,	ountry, and ZIP or foreign postal code <b>ZIP</b>			imposed on you if taxable income results from this transaction and the IRS determines
Account number (see instruction	s)	6 Identifiable event code	7 Fair market value of p	
orm <b>1099-C</b> (	keep for your records)	www.irs.gov/Form1099C	Department of the T	reasury - Internal Revenue Service

		ECTED (if che	cked)			
PAYER'S name, street address, city of	or town, province or state, country,	1 Reportable w	/innings	2 Date won		3 No. 1545-0238
and ZIP or foreign postal code  FORD CASINO		\$	4,414.00	4/05/2	Fo	rm W-2G Certain
1 WINNER CIRCLE		3 Type of wage	er	4 Federal income tax wit	hheld	Gambling
YOUR CITY, YOUR STATE, ZIP		SLOT MACHI	NE	\$		Winnings
		5 Transaction		6 Race	(Rev	v. January 2021)
					F	or calendar year
		7 Winnings from	identical wagers	8 Cashier		20 <b>22</b>
PAYER'S federal identification number	PAYER'S telephone number	\$			AR	
		9 Winner's taxpay	er identification no.	10 Window		
36-800XXXX		417-00-	XXXX			nis information eing furnished
WINNER'S name		11 First identific	cation	12 Second identification		to the Internal venue Service.
EMILY LINCOLN					nev	veriue Service.
Street address (including apt. no.)		13 State/Payer's sta	ate identification no.	14 State winnings		
135 DISCOVER AVENUE				\$	Repor	Copy B
City or town, province or state, count	ry, and ZIP or foreign postal code	15 State incom	e tax withheld	16 Local winnings	on yo	ur federal tax
YOUR CITY, YOUR STATE, ZIP		\$		\$	1	n. If this form shows federal
		17 Local incom	e tax withheld	18 Name of locality		income tax held in box 4, ach this copy

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** (Rev. 1-2021)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

to your return.

FILER'S name, street address, city or to foreign postal code, and telephone number of the properties o		r 1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
MARTIN COLLEGE		\$ 5,522.00	2022	Tuition
10 COLLEGE AVENUE		2		Statement
YOUR CITY, YOUR STATE,	ZIP		Form <b>1098-T</b>	
FILER'S employer identification no.	STUDENT'S TIN	3	<u> </u>	Copy B
38-800XXXX	608-00-XXXX			For Student
STUDENT'S name  SAFARI LINCOLN		4 Adjustments made for a prior year	5 Scholarships or grants 3,102.0	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished to the IRS. This form
135 DISCOVER AVENUE		scholarships or grants for a prior year	in box 1 includes amounts for an	must be used to
City or town, state or province, countr	y, and ZIP or foreign postal code	lor a prior your	academic period beginning January-	complete Form 8863 to claim education
YOUR CITY, YOUR STATE, 2	ZIP	\$	March 2022	credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.
	half-time student ✓	student	\$	proposition tax rotarm



# Martin College

# **Statement of Account**

December 31, 2022

#### SAFARI LINCOLN STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2022	Tuition – Fall Semester 2022	+\$5,522.00	
08/30/2022	Scholarship		-\$3,102.00
09/03/2022	Parking pass	+\$150.00	
09/04/2022	Campus Bookstore charge to student account for course-related books	+\$865.00	
09/05/2022	Payment – check #4321		-\$3,435.00

12/31/2022 Account Balance.....\$0.00

Robert and Emily Lincoln 135 Discover Avenue YOUR CITY, YOUR STATE, ZIP	1234
PAY TO THE ORDER OF  Adelphia Bank and Trust Anytown, State 00000	DOLLARS
For	

15.	What is the taxable portion of Emily's pens method?	ion from Maple Enterprises using the simplified
	<b>a.</b> \$0 <b>b.</b> \$17,415 <b>c.</b> \$18,789 <b>d.</b> \$19,350	<ul> <li>Pub 4012 pg. D-40 (How to input the simplified method)</li> <li>Answer should be found in Taxslayer on 1040 line 4b.</li> </ul>
16.	All of Emily's social security income is taxa	ble.
	a. True	• Pub 4491 pg. 14-2
	<b>b.</b> False	• 1040 Line 6a and 6b
17.	What is the total amount of other income rep	ported on the Lincoln's Form 1040, Schedule 1?
	<b>a.</b> \$5,439 <b>b.</b> \$5,264 <b>c.</b> \$4,589 <b>d.</b> \$850	<ul><li>Pub 4491 pg. 15-1</li><li>Schedule 1 Line 10</li></ul>
18.	Robert is eligible to deduct qualified educa	tor expenses in the amount of \$
		<ul> <li>Pub 4012 pg. E-4</li> <li>Pub 4491 pg. 17-2</li> </ul>
19.	What is the Lincoln's standard deduction of	n their 2022 tax return?
	<b>a.</b> \$28,700 <b>b.</b> \$27,300 <b>c.</b> \$25,900 <b>d.</b> \$19,400	<ul> <li>Pub 4012 pg. F-1 &amp; F-2</li> <li>Pub 4491 pg. x</li> <li>1040 Line 12</li> </ul>
20.	Which is <b>not</b> a qualifying expense for the A	merican opportunity credit?
	<ul><li>a. Parking pass</li><li>b. Required course related books</li><li>c. Tuition</li><li>d. Required course related equipment</li></ul>	• Pub 4012 pg. J-6
21.	Which of the following credits are the Linco	olns eligible to claim on their tax return?
	<ul> <li>a. Child tax credit</li> <li>b. Credit for other dependents</li> <li>c. American opportunity credit</li> <li>d. Only b and c</li> </ul>	<ul> <li>Pub 4012 pg. G-2, G-5, J-5</li> <li>1040 Line 19, Schedule 3 Line 2 and 3</li> </ul>
22.	What is the Lincoln's total federal income to	ax withholding? \$

• 1040 Form line 25d

#### **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.



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**

- Joanne is a data entry clerk, age 26, and single.
- Joanne has investment income and a consolidated broker's statement.
- Joanne is self employed delivering food for Delicious Deliveries on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$455.
- Joanne uses the cash method of accounting. She uses business code 492000.
- Joanne provided a statement from the food delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
  - \$150 for insulated box rental
  - \$50 for vehicle safety inspection (required by Delicious Deliveries)
  - \$600 for Delicious Deliveries fees
- Joanne also kept receipts for the following out-of-pocket expenses:
  - o \$100 for tolls
  - \$120 for car washes
  - \$150 for tickets for illegal parking
  - \$150 for snacks and lunches Joanne consumed while working
- Joanne's record keeping application shows she has driven a total of 2,500 miles during and between deliveries. 1,200 miles were driven from 1/01/2022 - 6/30/2022, and 1,300 miles were driven from 7/01/2022 - 12/31/2022. She also drove 1,500 miles between her home and the first and last delivery of each day.
  - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2022 was 11,000 miles. Of that, 7,000 were personal miles. Joanne will take the standard business mileage rate.
- Joanne took an early distribution from her IRA in April. She used part of the IRA distribution to pay off her educational expenses.
- Joanne is paying off her student loan from 2017.
- Joanne is working towards her Masters of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- If Joanne has a refund, she would like it deposited into her checking account.



Ven will need:		Intake	ke/interview		ð	Quality Review Sheet	101	<u> </u>	leet				
<ul> <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>	s Forms W-2, 1 r ITIN letters fo d driver's licen	099, 1098, 1 r all persons se) for you	1095. s on your and your	r tax retu spouse		Please c     You are complet     If you ha	complete respons e and ac	pages 1- ible for th curate inf	<ul> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>	rm. ion on yc e IRS-cer	our return. tified volur	Please pro	vide ırer.
Substitution of the Control of the C	Volunteers	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>	to provic unethica	de high c	quality s ior to the	ervice an BIRS, em	d upholc ail us at	the high wi.voltax	@irs.gov	standard	ls.		
Fart I – Tour Personal Information (II you are IIIIIng a joint	nation (III you at	e IIIIng a joir		anter you	ir names	in the sar	ne order	as last ye	return, enter your names in the same order as last year's return)		-		
1. Your first name JOANNE		Μ.	Last name OAK	Je				Bes YO	Best contact number YOUR PHONE NUMBER	umber NUMBEF		a U.S.	citizen? □ No
2. Your spouse's first name		M.I.	Last name	Je				Bes	Best contact number	ımber	Is your 8	spouse	a U.S. citizen? □ No
3. Mailing address 159 ARCHER AVENUE						Apt # City	City YOUR CITY	<u></u>			State YS	Z	ZIP code YOUR ZIP
4. Your Date of Birth	5. Your job title	<u>e</u>		6. Las	st year, v	6. Last year, were you:				a. Fu	a. Full-time student		Yes x No
2/06/1996	DATA ENTRY CLERK	Y CLERK		b. Tof	tally and	b. Totally and permanently disabled	ıtly disab		Yes x No		c. Legally blind	_	Yes x No
7. Your spouse's Date of Birth	8. Your spouse's job title	se's job title		9. Las	st year, v	9. Last year, was your spouse:	pouse:		I		a. Full-time student		
0 07		3		b. Tot	tally and	Totally and permanently disabled	ntly disab			] ن	Legally blind	<b>&gt;</b>	Yes 🗆 No
10. Can anyone claim you or your spouse as a dependent?	our spouse as	a dependent		:	:				Yes x No		Unsure		
11. Have you, your spouse, or dependents been a victim of	dependents be	en a victim o	_	ed identi	ty theft o	r been iss	ned an lo	dentity Pro	ax related identity theft or been issued an Identity Protection PIN?	ن		<b>≻</b> □	Yes x No
12. Provide an email address (optional) (this email address	(optional) (this e	mail address	s will not b	e used f	or conta	cts from th	ne Interna	will not be used for contacts from the Internal Revenue Service)	e Service)				
Part II - Marital Status and Household Information	d Household I	nformatior	ر										
1. As of December 31, 2022, what	×	Never Married	(This	includes	s register	semop pe.	tic partne	erships, civ	vil unions, o	r other for	rmal relatior	nships unde	tate
was your marital status?	□ Mar	Married	a. If	Yes, Did	l you get	a. If Yes, Did you get married in 2022?	2022 ר					<b>≻</b> □	
	i		ب ا به	id you liv	e with yo	our spouse	e during a	any part of	b. Did you live with your spouse during any part of the last six months of 2022?	months o	of 2022?	<b>&gt;</b>	Yes 🗆 No
	o Div	Divorced		Date of final decree	decree	,				ı			
	□ Leg	Legally Separated	_ `	Date of separate mainte	rate mai	Date of separate maintenance decree	decree			ı			
		viuowau	2	node io	30.000	5							
<ol> <li>List the names below of:</li> <li>everyone who lived with you last year (other than your s</li> </ol>	ou last year (oth	ıer than your	(esnods)					lf adc	If additional space is needed check here	se is need	ed check he	ere 🗌 and l	and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live with	ı you last yea	ar						To be cor	mpleted k	y a Certifi	ed Volunte	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) t t e e e e e e e e e e e e e e e e e	qi		s/no)	Resident S of US, N Canada, of or Mexico (sor Mexico (sor Nes/no)	Single or Married as of 12/31/22 I (S/M)	Full-time T. Student P last year D (yes/no)	Totally and Permanently Disabled (yes/no)	g ative	Did this person provide more than 50% of his/ her own	Did this person have less than \$4,400 of income? (yes, no, n/a)		
(a)	(a)	none, etc) (c)	(p)	(e)	(£)	(a)	(h)	(i)	(yes/no)	support? (yes,no,n/a)		(yes/no/n/a)	person? (yes/no)
Catalog Number 52121E					WWW	www.irs.gov					For	ա 13614-(	Form <b>13614-C</b> (Rev. 10-2022)

Check appropriate by   Yes   No   Unsure	Check suppropriate box for each question in each section

Additional fromation and Questions stated to the Protein Float Plan English   Yes   W   W   Would you like to receive written communications from the RIS in a language other than English   Yes   S   W   W   W   W   W   W   W   W   W									
1. Would you like to begin the total groups of the first of an adjustance that when the first of an adjustance that we are betained you like a Direct deposit by the first of	Additional Information and Question	ns Related to the Prepara	ation of Your Return						
Check here if you, or your spouse if filling jointly, maris 20 you have the return with filling jointly, was 50 you have the set a refund, would you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you like; a blord telepost  If you have a beliance due, and you go to the set of the return the IRSP  If you have a beliance due, and you should you like to make a payment directly from you beliate from the IRSP  If you have a beliance due, and you was declared a federal disaster area? Twes IN by Inspect to papily for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.  If you or papil you can read a everyage or took in register to work? Twes IN but the life in th	1. Would you like to receive written con	mmunications from the IRS	S in a language other	than English? L		If yes, which I	anguage? _		
So they where your organized are a refund you want you got but as only as the second your found you got got as a refund you you got	Chock here if you, or your should if	id (it you check a box, your filipg jointly, want \$3 to go	r tax or rerund will no	t change)	9				
Tyou are due a return, would you like the medical post of the class of the contract of the con	Cireck liele II you, or your spouse II	iiiiig joiiiiiy, warit as to go		ode nor	nae .		:		
All from bave a balance due, would you like to make a payment directly from your bank account?   Ves   No	3. If you are due a refund, would you li	a. Direct de 🛪 Yes		To purchase U.S Yes 🗷 No	3. Savings Bonds		our refund b ズ No	etween different ac	counts
Execution of the property of	4. If you have a balance due, would yc	ou like to make a payment	directly from your bar	nk account? □	Yes x No				
6. Did you, or your spouse if filing jointly, receive a letter from the IRSP 7. Veolid you, or your spouse is filing jointly, receive a letter from the IRSP 7. Veolid you will all will be used by the trace of the company or other federal filinding. Your answer will be used only for statistical purposes. These questions are so greate or to support continued receipt of filancial funding. Your answer will be used only for statistical purposes. These questions are options. 8. Would you say you can carry on a conversation in English. But understanding & speaking? S. Very well — Not well — Not at all — Prefer not to answer 10. Boy our or any member of your household have a deabling? — Yes S. No — Prefer not to answer 11. Are you or your spouses a Veteran from the U.S. Armed Forces? — Yes S. No — Prefer not to answer 11. Are you or your spouses a Veteran from the U.S. Armed Forces? — Yes S. No — Prefer not to answer 11. Are your good or Alaska Native — Asian — Black or African American — Native Hawaiian or other Pacific Islander — White — Prefer not to answer 14. Your entirely — American Indian or Alaska Native — Asian — Black or African American — Native Hawaiian or other Pacific Islander — White — Prefer not to answer 14. Your entirely — Hispanic or Latino — Not Hispanic or Latino — Prefer not to answer — Additional comments — In the Risk outbern and contact and declarate proteins and contact and protei	5. Did you live in an area that was dec.	lared a Federal disaster ar		No If yes, v	vhere?				
7. Would you like information on how to vote and/or how to register to vote?  1. Would you like information on how to vote and/or how to register to vote.  1. Would you like information states operate by receiving arm 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 received for financial funding. Your answer will be used only for statistical purposes. These questions are optionals are optionals.  8. Would you say you can read a newspaper or book in English, both understanding & speaking? Its Very well   Well   Not well   Not at all   Prefer not to answer    9. Would you say you can read a newspaper or book in English, both understanding & speaking? Its Very well   Well   Not well   Not at all   Prefer not to answer    10. Do you or any member of your household have a disability?   Yes   No   Prefer not to answer    11. Any our spouse a Veteran from the U.S. Armed Forces?   Yes   No   Prefer not to answer    12. Your spouses a veteran from the U.S. Armed Forces?   Yes   No   Prefer not to answer    13. Your spouses strate?   Assist a Mative   Assist a Mativ	6. Did you, or your spouse if filing joint.	ly, receive a letter from the							
Many free tax preparations 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 confluend receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.  8. Would you say you can card or overspape or book in English? By Very well Well Not well Not well Divide the propert confluence or profile to a say you can can carry on a conversation in English? By Very well Well Divide Divide Well D	7. Would you like information on how t	o vote and/or how to regist							
8. Would you say you can carry on a conversation in English, both understanding & speaking? Its Very well   Well   Not well   Not at all   Prefer not to answer 9. Would you say you can carry on a conversation in English.  10. Do you or any member of your household have a disability?  11. Are you or your spouse a Veteran from the U.S. Armed Forces?   Ves   No   Prefer not to answer   Prefer not to answer   12. Your race?   American Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   13. Your spouses strace?   American Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   13. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace   16. Your spouses strace   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouses strace   16. You spouse   16. You sp	Many free tax preparation sites oper this site to apply for these grants or are optional.	rate by receiving grant m to support continued re	noney or other feder ceipt of financial fu	ʻal financial assi nding. Your ans	stance. The data wer will be used	r from the foll only for stati	lowing que istical purp	stions may be use oses. These ques	d by ions
9. Would you say you can read a newspaper or book in English?  10. Do you or any member of your household have a disability?  11. Are you or your spouse a Veteran from the U.S. Armed Forces?  12. Your race?  13. Your race?  14. Your spouse a Veteran from the U.S. Armed Forces?  15. No spouse a veteran from the U.S. Armed Forces?  16. Do your spouse strate?  17. Your spouses strate?  18. No prefer not to answer  19. Your spouses strate?  19. No spouse strate?  19. Your spouses strate?  19. No spouse strate st	8. Would you say you can carry on a c	onversation in English, bot	th understanding & sk	peaking? 🛪 Ve	ry well   Well	□ Not well	☐ Not at all	☐ Prefer not to a	ıswer
10. Do you or any member of your household have a disability?   Yes   No   Prefer not to answer   11. Are you or your spouse a Veteran from the U.S. Armed Forces?   Yes   S No   Prefer not to answer   12. Your race?   A new or Alexan Mative   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   13. Your spouse's stace?   A new or Alexan Mative   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer   14. Your ethnicity?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   15. Your spouse's ethnicity?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer   S No spouse    Privacy Act of 1974 requires that when we sak for information we tell you our legal right to ask for the information with was are stand for the concentrate advice participation in the RS volunteer forces are stand or the stand or standard to a make the prefer not to answer   S No spouse    Privacy Act of 1974 requires that when we sak for information we tell you our legal right to ask for the information with was are stand for the standard prefer and the RS volunteer forces are standard for the sake of the information and currents forces and standard the supplies and standard the RS volunteer forces are standard to the supplies and standard the RS volunteer forces are standard the supplies and standard the RS volunteer forces are standard the RS volunteer forces are standard that the RS may not be able to use your assistance in these programs. The personard standard produces and or an all other programs and recognize and description or an all other programs and description and described the supplies and description or an all other programs. The personard is described to a supplied or an all other programs. The personard is described to a supplied or an all other programs. The personard is the personard and description or making this process ample; you were the personard or conditions and assist and coc	9. Would you say you can read a news	spaper or book in English?	x Very w	rell □ Well	□ Not well	□ Not at a	_	Prefer not to answ	Je.
11. Are you or your spouse a Veteran from the U.S. Armed Forces?	10. Do you or any member of your hou	usehold have a disability?			☐ Prefer not	to answer			
12. Your race?    Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Native Hawaiian or other Pacific Islander   White   Prefer not to answer     Annerican Indian or Alaska Native   Asian   Black or African American   Not Hispanic or Latino   Prefer not to answer     Additional comments   Privacy Act and Papervork Reduction Act Notice     Privacy Act of 1974 requires that when we ask for information we let you cut 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 the raqueles of pacific pacific and could be able to use you assistance in these programs. The Paperwork Reduction Act Notice	11. Are you or your spouse a Veteran	from the U.S. Armed Force		×	☐ Prefer not	to answer			
American Indian or Alaska Native	12. Your race?								
13. 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	American Indian or Alaska Native			□ Native Hawai	ian or other Pacifi		☐ White	Prefer not to ar	swer
American Indian or Alaska Native	13. Your spouse's race?								
No spouse     14. Your ethnicity?     15. Your spouse's ethnicity?     16. Your ethnicity?     16. Your ethnicity?     16. Your spouse's ethnicity e	☐ American Indian or Alaska Native			□ Native Hawai	ian or other Pacifi		☐ White	Prefer not to ar	swer
14. Your ethnicity?  15. Your spouse's ethnicity?  16. Your spouse's ethnicity?  17. Your spouse's ethnicity?  18. Your spouse's ethnicity?  19. Your spouse's exponding ethnicity?  19. Your spouse's expounding ethnicity or suggestion on making this process simpler, please whice the finding ethnicity or suggestion on making this process simpler, please whice the finding ethnic the finding ethnic the finding ethnic this ethnicity or suggestion on making this process simpler, please whice the finding ethnic this ethnic this ethnicity or suggestion on making this process simpler, please whice the finding ethnicity or suggestion on making this process simpler, please whice the finding ethnicity or suggestion or making this process simpler, please whice the finding ethnicity or suggestion or making this process simpler, please which the finding ethnicity or suggestion or making the suggestion or making t	x No spouse								
15. Your spouse's ethnicity?	14. Your ethnicity?	☐ Hispanic or Latino	☐ Not Hispanic or	×	efer not to answer				
Additional comments  Privacy Act and Paperwork Reduction Act Notice  Privacy Act and Paperwork Reduction Act Notice  The Privacy Act of 1974 requires that when we ask for information we tell you will be used to the information with 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 responses 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 it in information to a state of the information on a sist of the information and secondary and receives and secondary and receives and staffing at volunteer informer asking in the RS volunteer informer assistance in these programs. The information you provide may be furnished to others who coordinate and staffing at donor provide the requester information may also be used to establish effective controls, send or received to other as voluntary. However, if you information or equests, The OMB Control Number or this tally as 1545-1546. Also, if you have any to omments regarding the time estimates associated with this study or suggestion on making this process simpler, pleases write to the Infarmation. Why Washington, DC 20224	15. Your spouse's ethnicity?		☐ Not Hispanic or		efer not to answer		spouse		
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 Noturbeer income tax preparation and outread-on programs. The information you provide may be furnished to others wan to condinate and itselfing at volunteers. Your response is volunteary. However, if you do not provide may entire and earlyines, 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 may 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 on making this process simpler, please write to the internal Revenue Service. The AP products Coordinating Committee, SE.W.CAR.MP.: T.SP. 1111 Constitution Ave. NM, Washington, DC 20224.	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 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 here presponse is voluntear. Income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer income at a preparation and outreach programs. The information provide may be furnished to others who coordinate activities and staffing at volunteer income 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 that it is alway 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 the infermal Revenue Service. Tax Products Coordinating Committee. SE.W.C.AR.MP: 17.15-9. 1111 Constitution Ave. NW. Washington, DC 20224.									
Privacy Act and Paperwork Reduction Act Notice  The 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 response is voluntared to obtain a benefit, or mandatory. Our legal right to ask for 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 RS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the RS display an OMB control number on all public information nequests. 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 Committees, SE.W.CAR:MP.T.T.SD, v. 111 Constitution Ave. NW, Washington, DC 20224.									
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 Papenwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-164. 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 Committees. SE:W:CAR:MP:T.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224.									
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 request in this study is 1345-1964. 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 Committees. SE:W:CAR:MPT.T.TSP, 1111 Constitution Ave. NW, Washington, DC 20224		Pri	vacy Act and Paperwo	ork Reduction Act	Notice				
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 requested or this study is 1545-1646. 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:MPT.T.TSP, 1111 Constitution Ave. NW, Washington, DC 20224	The Privacy Act of 1974 requires that when we ado not receive it, and whether your response is v	ask for information we tell you ou. voluntary, required to obtain a bei	r legal right to ask for the in nefit, or mandatory. Our le	nformation, why we ε gal right to ask for inf	rre asking for it, and he ormation is 5 U.S.C. 3	ow it will be used. 101. We are askin	We must also ig for this inforr	tell you what could happ nation to assist us in cor	en if we tacting
	you relative to your interest and/or participation volunteer return preparation sites or outreach at do not provide the requested information, the IR information requests. The OMB Control Number please write to the Internal Revenue Service, Ta	in the IRS volunteer income tax rativities. The information may alst Samay not be able to use your as for this study is 1545-1964. Also x Products Coordinating Commit	oreparation and outreach poop to be used to establish effer sistance in these programing you have any comment the SE:W:CAR:MP:T:T:SI	orograms. The inform ctive controls, send c is. The Paperwork Rets regarding the time P, 1111 Constitution.	ation you provide may orrespondence and restuction Act requires the estimates associated Ave. NW, Washington	be furnished to o cognize volunteel hat the IRS displa with this study or , DC 20224	others who cool	dinate activities and stanse is voluntary. Howeve trol number on all public making this process sim	fing at r, if you pler,
Catalog Number 52121E	Cataloa Number 52121E		ii.www	rs.dov			F. P.	rm 13614-C (Rev.	0-2022)

PAYER'S name, street address	city or town, state		_	ΓΕD (if checked Gross distribution		OI	MB No. 1545-0	119	Distributions From
country, ZIP or foreign postal c			Ľ	aross distribution		۱	WIE 140. 10 10 0	-	ensions, Annuities,
ESSEX BANK, CUSTOR			\$ 2	2,5 a Taxable amoun	00.00 t		2022	<b>2</b> Pr	Retirement or ofit-Sharing Plans, IRAs, Insurance
FOR TRADITIONAL IRA	OF JOANNE O	AK					1000	_	Contracts, etc.
300 MARIN STREET			∌	2,5 b Taxable amoun	00.00		Form <b>1099-</b> Total	K	
YOUR CITY, YOUR STA	TE, ZIP		21	not determined			distribution		Сору В
PAYER'S TIN	RECIPIENT'S TIN	N .	3	Capital gain (incl box 2a)	uded in	4	Federal incon withheld	ne tax	Report this income on your federal tax return. If this
48-200XXXX	605-00-	XXXX	\$			\$		250.00	form shows
RECIPIENT'S name			5	Employee contrib Designated Roth contributions or insurance premiur		6 \$	Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach this copy to
Street address (including apt. 159 ARCHER AVENUE	no.)		7	Distribution code(s)	IRA/ SEP/ SIMPLE		Other	%	your return This information is
City or town, state or province, c	•	eign postal code	9	a Your percentage distribution		9k	Total employee		being furnished to the IRS.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	1. \$	4 State tax withhel	ld	15	State/Payer	's state no.	16 State distribution
Account number (see instructions	<u> </u>	13 Date of	<b>3</b>	7 Local tax withhe	ld	10	Name of lo	sality.	\$ 19 Local distribution
Account number (see instructions	) 	payment	\$						\$
form 1099-R	www.i	L rs.gov/Form1099F	1₹			_	Department of	the Treasury -	. Internal Revenue Service

	<b>a</b> Employe	e's social security number 605-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	IRSP 1	file	Visit th	e IRS website at rs.gov/efile
<b>b</b> Employer identification r	number (EIN)			1 Wag	jes, tips, other comp	ensation	<b>2</b> Fe	deral income	tax withheld
35-700XXX					\$36,	050.00			\$2,800.00
c Employer's name, addre	ess, and ZIP code			<b>3</b> Soc	cial security wages		<b>4</b> So	cial security t	ax withheld
					\$37	,050.00			\$2,297.10
<b>BIG DATA INCOF</b>	RPORATED			5 Med	dicare wages and t	ips	6 M∈	edicare tax wit	thheld
200 VENTURA B	LVD					,050.00			\$537.23
YOUR CITY, YOU	JR STATE, ZIP			<b>7</b> Soc	ial security tips		8 All	ocated tips	
d Control number				9			<b>10</b> De	pendent care	benefits
Employee's first name a	nd initial Last	name	Suff.	<b>11</b> Nor	nqualified plans		C .	ee instructions	s for box 12
IOANNE OAK				13 Statu	tory Retirement	Third-party	12b	\$1,0	00
JOANNE OAK	-			13 Statu empl	oyee plan	sick pay	12b	1	
159 ARCHER BLV	_			14 Othe			12c		
YOUR CITY, YOU	R STATE, ZIP						C d		
							12d		
							Code		
f Employee's address and	ZIP code								
5 State Employer's state	ID number	16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages,	tips, etc. 1	9 Local	income tax	20 Locality name
YS	57-200XXX	\$36,050.00	\$7	50.00					1
1									
<b>W-2</b> Wag	e and Tax St	atement	203		Dep	artment of	the Treas	sury—Internal	Revenue Service
	o una raz ot	acomone	-U						

	OMB No. 1545-0116		
	2022		Nonemployee Compensation
	Form <b>1099-NEC</b>		
1 Nonemployee compensation	on		Copy B
\$		1,000	For Recipient
			This is important tax information and is being furnished to the IRS. If you are
3			required to file a return, a negligence penalty or other sanction may be imposed on
4 Federal income tax with	held		you if this income is taxable
\$			and the IRS determines that it has not been reported.
5 State tax withheld 6	State/Payer's state no.		7 State income
\$			\$
\$			\$
	2 Payer made direct sales to consumer products to rec  3  4 Federal income tax with	1 Nonemployee compensation  2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale  3  4 Federal income tax withheld  5 State tax withheld  6 State/Payer's state no.	1 Nonemployee compensation  1,000  2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale  3  4 Federal income tax withheld  5 State tax withheld  6 State/Payer's state no.

☐ CORRE	CTED (if checked)		
FILER'S name, street address, city or town, state or province, country, ZIP	FILER'S TIN	OMB No. 1545-2205	
or foreign postal code, and telephone no.	63-400XXXX		<b>Payment Card and</b>
Delicious Deliveries	PAYEE'S TIN		Third Party
123 LILAC AVENUE	605-00-XXXX	2022	Network
YOUR CITY, YOUR STATE, ZIP	1a Gross amount of payme card/third party network transactions	nt	Transactions
	\$ 7,492.	0 Form 1099-K	
	1b Card Not Present transactions	2 Merchant category	code Copy B
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$		For Payee
Payment settlement entity (PSE) Payment card	3 Number of payment	4 Federal income ta	
Electronic Payment Facilitator (EPF)/Other third party  Third party network	transactions 325	withheld \$	This is important tax information and is being furnished to
PAYEE'S name	5a January	<b>5b</b> February	the IRS. If you are
JOANNE OAK	\$ 785.	0 \$ 8	required to file a return, a negligence
JOANNE OAK	5c March	<b>5d</b> April	penalty or other
Street address (including apt. no.)	\$ 700.	0 \$ 6	sanction may be imposed on you if
	<b>5e</b> May	5f June	taxable income
159 ARCHER AVENUE	\$ 550.	0 \$ 4	results from this transaction and the
	<b>5g</b> July	<b>5h</b> August	IRS determines that it
City or town, state or province, country, and ZIP or foreign postal code	\$ 500.	· ·	has not been reported.
YOUR CITY, YOUR STATE, ZIP	5i September	5j October	· ·
PSE'S name and telephone number	\$ 700.		00.00
	5k November	5I December	
	\$ 600.	· + · ·	79.00
Account number (see instructions)	6 State	7 State identification r	8 State income tax withheld \$
			· \$

Note: She also received \$455 in cash payments per the interview notes.

# **ABC Investments**

456 Pima Plaza Your City, YS, ZIP

# **2022 TAX REPORTING STATEMENT**

JOANNE OAK 159 Archer Avenue Your City, YS, ZIP Account No. 111-222

Recipient ID No. 605-00-XXXX Payer's Fed ID Number: 40-200XXXX

	m 1099-DIV* 2022 Dividends and Distributions B for Recipient (OMB NO. 1545-0110)
	· · · · · · · · · · · · · · · · · · ·
	otal Ordinary Dividends225.00
1b	Qualified Dividends
2a	Total Capital Gain Distributions (Includes 2b- 2d)
2b	Capital Gains that represent Unrecaptured 1250 Gain0.00
2c	Capital Gains that represent Section 1202 Gain
2d	Capital Gains that represent Collectibles (28%) Gain0.00
2e	Section 897 Ordinary Dividends
2f	Section 897 Capital Gains
2	Nondividend Distributions
3	Nondividend Distributions
4	Federal Income Tax Withheld
5	Section 199A Dividends
6	Investment Expenses
7	Foreign Tax Paid
8	Foreign Country or U.S. Possession
9	Cash Liquidation Distributions
10	Noncash Liquidation Distributions
11	
	Exempt-Interest Dividends
12 13	
	State
14	State Identification No
15	State Tax Withheld FATCA Filing Requirement
For Copy	m 1099-MISC* 2022 Miscellaneous Income B for Recipient (OMB NO. 1545-0115)
2	
	Royalties
2	Royalties
2	Royalties
2 4 8	Royalties0.00Federal Income Tax Withheld0.00Substitute Payments in Lieu of Dividends or Interest0.00State Tax Withheld0.00
2 4 8 16	Royalties0.00Federal Income Tax Withheld0.00Substitute Payments in Lieu of Dividends or Interest0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.         0.00           State Income         0.00
2 4 8 16 17 18 <b>For</b>	Royalties
2 4 8 16 17 18 For Copy	Royalties
2 4 8 16 17 18 For Copy 1 2 3	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)            Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9 14	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)         12.00           Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00           Tax-Exempt Bond CUSIP No.
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 6 7 8 9 14 Sur Bar	Royalties
2 4 8 16 17 18 For Copy 1 2 3 4 5 6 7 8 9 14 Sur Bar Sale	Royalties         0.00           Federal Income Tax Withheld         0.00           Substitute Payments in Lieu of Dividends or Interest         0.00           State Tax Withheld         0.00           State/ Payer's State No.            State Income         0.00           m 1099-INT* 2022 Interest Income            B for Recipient (OMB NO. 1545-0112)         12.00           Interest Income         12.00           Early Withdrawal Penalty         0.00           Interest on U.S. Savings Bonds and Treas. Obligations         0.00           Federal Income Tax Withheld         0.00           Investment Expenses         0.00           Foreign Tax Paid         0.00           Foreign Country or U.S. Possession         0.00           Tax-Exempt Interest         0.00           Specified Private Activity Bond Interest         0.00           Tax-Exempt Bond CUSIP No.

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

Page 1 of 2

# **ABC Investments**

456 Pima Plaza Your City, YS, ZIP

# **2022 TAX REPORTING STATEMENT**

JOANNE OAK 159 Archer Avenue Your City, YS, ZIP Account No. 111-222 Recipient ID No. 605-00-XXXX

Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2022 Proceeds from Broker and Barter Exchange Transactions Copy B for Recipient OMB NO. 1545-0715											
Report	t on Form 8		x A checked	is <u>is reported</u> t I and/or Schedu							
3 Desci	ription, 1d Sta	ock or Other S	ymbol, CUSI	P		(IRS Form	1099-B box nu	mbers are shown	below	in bold type	
	ription, <b>1d</b> Sto <b>1b</b> Date Acquired	1c Date sold disposed		1d Proceeds	<b>1e</b> Cost or Other Basis	(IRS Form	1099-B box nui 1g Wash Sale Loss Disallowed	4 Federal Income	14 State		
Action	1b Date	1c Date sold disposed	1a Quantity				1g Wash Sale	4 Federal Income	14	15 State Ta	
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold				1g Wash Sale	4 Federal Income	14	15 State Ta	

		MB NO. 1545-07		from Broke	allu Dali	ei Exciiai	ige IIalisa	Clions				
Repor	cong-term transactions for which basis <u>is not reported</u> to the IRS Report on Form 8949 with Box E checked and/or Schedule D, Part II This Label is a Substitute for Boxes 1c & 6)											
		ale an Othan C	Sumphal CLICI	D		/IDC Form	1000 D bay av	mahara ara ahauum	halam			
B Desc	ription, <b>1d</b> Sto	ock of Other S	symbol, COSI	Г		(IKS FUIII	1 1099-b box flui	mbers are shown	below	in boid typ		
	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State			
Action	1b Date	1c Date sold disposed	1a Quantity				1g Wash Sale	4 Federal Income	14	15 State Ta		
Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold				1g Wash Sale	4 Federal Income	14	15 State Ta		

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.

Page 2 of 2

	UVOID CORRE	CTED			
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post			OMB No. 1545-1576		Student Loan Interest
305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP					Statement
			Form <b>1098-E</b>		
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received	d by lender		
38-800XXXX	605-00-XXXX	\$	3	,250.00	Copy C
BORROWER'S name					For Recipient
JOANNE OAK					For Privacy Act and Paperwork
Street address (including apt. no.)					Reduction Act
159 ARCHER AVENUE					Notice, see the 2022
City or town, state or province, count	ry, and ZIP or foreign postal code				General Instructions for
YOUR CITY, YOUR STATE, ZIP					Certain Information
Account number (see instructions)		Check if box 1 does <b>not</b> incluand/or capitalized interest, are before September 1, 2004		s . 🔲	Returns.
Form <b>1098-E</b>	www.irs.gov/Form1098E		Department of the T	reasury -	Internal Revenue Service

		CTED		
FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
NASSAU COLLEGE		\$ 2,400.00	2022	Tuition
10 COLLEGE AVENUE		2		Statement
YOUR CITY, YOUR STATE,	ZIP		Form <b>1098-T</b>	
FILER'S employer identification no.	STUDENT'S TIN	3		Copy B
37-700XXXX	605-00-XXXX			For Student
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	<u> </u>
JOANNE OAK		prior year	<b> </b>   <b>\$</b>	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished to the IRS. This form
159 ARCHER AVENUE		scholarships or grants for a prior year	in box 1 includes amounts for an	must be used to
City or town, state or province, count	ry, and ZIP or foreign postal code	1	academic period beginning January-	complete Form 8863 to claim education
YOUR CITY, YOUR STATE,	ZIP	\$	March 2023	credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.
	half-time student	student 🗸	\$	proposed to take to take
Form <b>1098-T</b> (k	eep for your records)	www.irs.gov/Form1098T	Department of the Treasury	- Internal Revenue Service

Joanne Oak 159 Archer Avenue YOUR CITY, STATE, ZIP	1234
PAY TO THE ORDER OF	\$ DOLLARS
Adelphia Bank and Trust Anytown, State 00000	
For : 111000025 : 123456789	1234

# **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.



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs),

	replace the Xs as directed, or with any four digi	ts of your choice.	
23.	B. What is the net long term capital gain reported	on Joanne's Schedule D?	
	<ul><li>a. \$2,450</li><li>b. \$2,100</li><li>c. \$1,750</li><li>d. \$350</li></ul>	Look at schedule D for the long term capital gair	1
24.	I. Which of the following can be claimed as a bus	siness expense on Joanne's Schedule C?	
	<ul><li>a. Car washes</li><li>b. Tickets for illegal parking</li><li>c. Tolls</li><li>d. Snacks and lunches</li></ul>	Pub 4012 pg. D-23	
25.	•	ent loan interest deduction on her Form 1040, Pub 4012 pg. E-11 Pub 4491 pg. 17-14 Schedule 1 Line 21	
26.	6. How many miles can Joanne use to calculate h	ner standard mileage deduction?	
	<ul><li>a. 1,500</li><li>b. 2,500</li><li>c. 4,000</li><li>d. 11,000</li></ul>	Pub 4012 pg. D-24	
27.	<ol> <li>What is the amount of Joanne's lifetime learning</li> </ol>	• Pub 4492 pg. 22-6 • Schedule 3	lino 2
28.			iiile 3
29.	. How can Joanne prevent having a balance due	e next year?	
	<ul> <li>a. She can increase the withholding on her For</li> <li>b. She can make estimated tax payments.</li> <li>c. She can use the IRS withholding calculator to</li> <li>d. All of the above</li> </ul>		

#### **Directions**

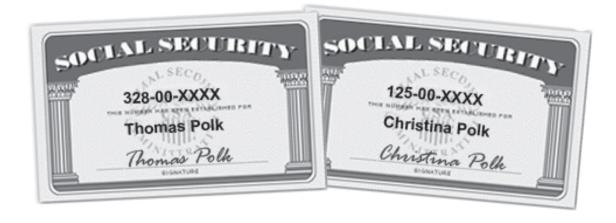
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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**

- Thomas is age 40 and was widowed in 2019. He has a daughter, Christina, age 6.
- Thomas provided the entire cost of maintaining the household and over half of the support for Christina. In order to work, he pays childcare expenses to Downtown Daycare.
- Thomas purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Thomas and Christina are U.S. citizens and lived in the United States all year in 2022.



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Form 13614-C Department of the Treasury - Internal Revenue Service **OMB Number** Intake/Interview & Quality Review Sheet 1545-1964 (October 2022) Please complete pages 1-4 of this form. You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. You are responsible for the information on your return. Please provide Social security cards or ITIN letters for all persons on your tax return. complete and accurate information. Picture ID (such as valid driver's license) for you and your spouse. 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 M.I. Last name Best contact number Are you a U.S. citizen? ĭ Yes □ No POLK YOUR PHONE NUMBER THOMAS 2. Your spouse's first name M.I. Is your spouse a U.S. citizen? Last name Best contact number □ Yes □ No ZIP code 3. Mailing address Apt# Citv State 100 BROOKS DRIVE YOUR CITY YS YOUR ZIP a. Full-time student 4. Your Date of Birth 5. Your job title 6. Last vear. were vou: ☐ Yes × No 3/11/1982 b. Totally and permanently disabled **EXTERMINATOR** c. Legally blind ☐ Yes × No ☐ Yes x No 7. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: a. Full-time student ☐ Yes □ No b. Totally and permanently disabled ☐ Yes c. Legally blind ☐ Yes □ No □No 10. Can anyone claim you or your spouse as a dependent? □ Yes ☐ 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 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, 2022, what **Never Married** (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) was your marital status? Married a. If Yes, Did you get married in 2022? ☐ Yes □ No b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes □No Date of final decree Divorced Date of separate maintenance decree Legally Separated Year of spouse's death ▼ Widowed 2019 2. List the names below of: If additional space is needed check here \( \property \) and list on page 3 • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year To be completed by a Certified Volunteer Preparer Name (first, last) Do not enter your Date of Birth Relationship Number of US Did this Resident | Single or Full-time Totally and Is this Did this Did the Did the taxpayer(s) name or spouse's name below (mm/dd/yy) to you (for months Citizen of US. Married as Student Permanently person a person person taxpayer(s) example: lived in (yes/no) Canada, of 12/31/22 last year Disabled qualifying provide have less provide more pay more than son, your home or Mexico (S/M) (yes/no) (yes/no) child/relative more than than \$4,400 than 50% of half the cost of daughter, last year last year of any other 50% of his/ of income? support for maintaining a home for this (yes/no) person? her own (yes,no,n/a) this person? parent. (yes/no/n/a) (yes/no) support? person? none, etc) (a) (b) (c) (d) (e) (f) (g) (h) (yes,no,n/a) (yes/no) CHRISTINA POLK 8/25/2016 DAUGH YES YES NO NO

			Page 2				
		-	ox for each question in each section				
Yes	No		Part III – Income – Last Year, Did You (or Your Spouse) Receive				
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1				
	×		2. (A) Tip Income?				
	×		3. (B) Scholarships? (Forms W-2, 1098-T)				
x			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)				
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)				
	×		6. (B) Alimony income or separate maintenance payments?				
	×		7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)				
	×		8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?				
	×		9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)				
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)				
	×		11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)				
	×		12. (B) Unemployment Compensation? (Form 1099-G)				
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)				
	×		4. (M) Income (or loss) from rental property?				
	×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)				
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay				
	x		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?				
x			2. Contributions or repayments to a retirement account?   IRA (A) Roth IRA (B)   401K (B) Other				
	x		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)				
	x		4. Any of the following?   (A) Medical & Dental (including insurance premiums)  (B) Mortgage Interest (Form 1098)				
			<ul><li>☐ (A) Taxes (State, Real Estate, Personal Property, Sales)</li><li>☐ (B) Charitable Contributions</li></ul>				
x			5. (B) Child or dependent care expenses such as daycare?				
	x		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?				
	x		7. (A) Expenses related to self-employment income or any other income you received?				
	×		8. (B) Student loan interest? (Form 1098-E)				
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)				
	x		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)				
	×		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)				
	×		3. (A) Adopt a child?				
	x		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?				
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)				
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?				
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?				
	x		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?				
x			9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]				
	y Numb	er 52121E	www.irs.gov Form <b>13614-C</b> (Rev. 10-2022)				

		Page 3
Additional Information and Questions	Related to the Preparation of Your Re	
1. Would you like to receive written comm	5 5	
2. Presidential Election Campaign Fund	, -	ill not change)
Check here if you, or your spouse if fili	ing jointly, want \$3 to go to this fund	x You ☐ Spouse
3. If you are due a refund, would you like	☐ Yes 🗵 No	b. To purchase U.S. Savings Bonds c. To split your refund between different accounts ☐ Yes 🕱 No ☐ Yes 🕱 No
4. If you have a balance due, would you	like to make a payment directly from you	ır bank account? ☐ Yes 🕱 No
5. Did you live in an area that was declar	red 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
7. Would you like information on how to	vote and/or how to register to vote?	☐ Yes 🕱 No
		ederal financial assistance. The data from the following questions may be used by al funding. Your answer will be used only for statistical purposes. These questions
8. Would you say you can carry on a con	nversation in English, both understanding	g & speaking? 区 Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspa	aper or book in English?	ery well   Well   Not well   Not at all   Prefer not to answer
10. Do you or any member of your house	ehold have a disability?	es x No Prefer not to answer
<ul><li>11. Are you or your spouse a Veteran fro</li><li>12. Your race?</li></ul>	om the U.S. Armed Forces?	es No Prefer not to answer
<ul><li>☐ American Indian or Alaska Native</li><li>13. Your spouse's race?</li></ul>	☐ Asian ☐ Black or African America	n   Native Hawaiian or other Pacific Islander   White   Prefer not to answer
☐ American Indian or Alaska Native	☐ Asian ☐ Black or African America	n 🔲 Native Hawaiian or other Pacific Islander 🔲 White 🔲 Prefer not to answer
▼ No spouse		
	☐ Hispanic or Latino ☐ Not Hispar	nic or Latino 🔻 Prefer not to answer
15. Your spouse's ethnicity?	☐ Hispanic or Latino ☐ Not Hispan	nic or Latino 🔲 Prefer not to answer 🔯 No spouse
Additional comments		
	Privacy Act and Pag	perwork Reduction Act Notice
do not receive it, and whether your response is volu you relative to your interest and/or participation in the volunteer return preparation sites or outreach activi do not provide the requested information, the IRS in information requests. The OMB Control Number for	untary, required to obtain a benefit, or mandatory. the IRS volunteer income tax preparation and outre ities. The information may also be used to establish may not be able to use your assistance in these pror this study is 1545-1964. Also, if you have any cor	or the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting each programs. The information you provide may be furnished to others who coordinate activities and staffing at heffective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you ograms. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public mments regarding the time estimates associated with this study or suggestion on making this process simpler, to the transfer of the transfer o
0.11 11 501015		10011.0

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2022)

a Employe	e's social security number 328-00-XXXX	OMB No. 154		Safe, accurate, FAST! Use	N	Visit	the IRS website at .irs.gov/efile
<b>b</b> Employer identification number (EIN)	34-	800XXXX	1 Wag	ges, tips, other compensation \$41,000.0		Federal income	e tax withheld \$1,900.00
c Employer's name, address, and ZIP code				cial security wages	-	Social security	
Pests B Gone			5 Med	\$42,000.0 dicare wages and tips		Medicare tax v	\$2,604.00
1453 Roosevelt Circle				\$42,000			\$609.00
YOUR CITY, YOUR STATE, ZIP			<b>7</b> Soc	cial security tips		Allocated tips	Ţ Ç
d Control number			9		10	Dependent car	re benefits
e Employee's first name and initial Last name Suff.			<b>11</b> Nor	nqualified plans	12 C	See instructio	ns for box 12 \$1,000.00
Thomas Polk 100 Brooks Drive YOUR CITY, YOUR STATE, ZIP				utory Petirement plan Sick pay  X  Per	12		
					12 C o d e	2d	
f Employee's address and ZIP code  15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tav	18 Local wages, tips, etc	10 1	ocal income tax	20 Locality name
YS 34-800XXXX			00.00	Local wages, tips, etc	, 13 -		20 Eddity Hame
W 2 Ware and In St	N 9 wars and Tay Statement Department of the Treasury—Internal Revenue Service						

 $\mathbf{W-2}$  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.

		CORRE	CTED (if checked)			
PAYER'S name, street address, cit or foreign postal code, and telepho	Payer's RTN (optional)	ON	1B No. 1545-0112			
ADELPHI BANK AND TRUST				"	2022	Interest
8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP			1 Interest income	1 4		Income
			420.00		rm <b>1099-INT</b>	
			\$ 130.00 2 Early withdrawal penalty	Fo	rm 1099-IIVI	
			2 Early Williarawai perialty			Copy 2
PAYER'S TIN	RECIPIENT'S TIN		\$		26.00	
			3 Interest on U.S. Savings Box	nds and T	reas. obligations	
22-700XXXX	328-00-XX	XX				
			\$			
RECIPIENT'S name			4 Federal income tax withheld 5 Investment expenses			
THOMAS POLK			\$	\$		
			6 Foreign tax paid	<b>7</b> Foreign	country or U.S. possession	To be filed with recipient's state
Street address (including apt. no.)			\$			income tax
100 BROOKS DRIVE			8 Tax-exempt interest	9 Specification	ied private activity bond st	return, when required.
City or town, state or province, cou	ıntry, and ZIP or foreign post	tal code	\$	\$		1044
YOUR CITY, YOUR STATI	E, ZIP		10 Market discount	<b>11</b> Bond	premium	
		FATCA filing	\$	\$		
requirement			12 Bond premium on Treasury obligations	13 Bond	oremium on tax-exempt bond	Ī
			\$	\$		
Account number (see instructions)		•	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
						\$
Form <b>1099-INT</b>			www.irs.gov/Form1099INT	Depa	tment of the Treasury	- Internal Revenue Service

# Form **1095-A**

# **Health Insurance Marketplace Statement**

OMB No. 1545-2232

2022

Department of the Treasury Internal Revenue Service

► Do not attach to your tax return. Keep for your records.

► Go to www.irs.gov/Form1095A for instructions and the latest information.

records. CORRECTED

1 Marketplace identifier		2 Marketplace-assigned policy number	er 3 Policy issuer's name	
	12-3456789	987654		
4 Recipient's name			5 Recipient's SSN	6 Recipient's date of birth
	THOMAS PO	DLK	328-00-XXXX	3/11/1982
7 Recipient's spouse's name			8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	10 Policy start date 11 Policy termination date		12 Street address (including apartment no.)	
	01/01/2022	12/31/2022	100 BROOKS DRIVE	
13 City or town		14 State or province	15 Country and ZIP or foreign postal of	code
	YOUR CITY	YOUR STATE	ZIP	

# 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	THOMAS POLK	328-00-XXXX	03/11/1982	01/01/2022	12/31/2022
17	CHRISTINA POLK	125-00-XXXX	08/25/2016	01/01/2022	12/31/2022
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	\$446	\$602	\$388	
22 February	\$446	\$602	\$388	
23 March	\$446	\$602	\$388	
<b>24</b> April	\$446	\$602	\$388	
<b>25</b> May	\$446	\$602	\$388	
<b>26</b> June	\$446	\$602	\$388	
<b>27</b> July	\$446	\$602	\$388	
28 August	\$446	\$602	\$388	
29 September	\$446	\$602	\$388	
<b>30</b> October	\$446	\$602	\$388	
31 November	\$446	\$602	\$388	
32 December	\$446	\$602	\$388	
33 Annual Totals	\$5,352	\$7,224	\$4,656	

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

Cat. No. 60703Q

Form **1095-A** (2022)

# **Downtown Day Care**

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

December 31, 2022

Received from Thomas Polk

\$2,400 for daycare services for Christina

Total amount received for child care in 2022 - \$2,400

Ellen River

EIN: 35-900XXXX

# **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.



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

30.	What is Thomas's most advantageous filing status?  a. Single b. Married Filing Separately c. Head of Household d. Qualifying Surviving Spouse (QSS)	<ul><li>Pub 4012 pg. B-10</li><li>Pub 4491 pg. 4-7</li></ul>
31.	Thomas's adjusted gross income on his Form 1040 is \$	• 1040 Form Line 11
32.	Thomas can claim the following credits on his tax returna. Child Tax Credit  b. Child and Dependent Care Credit  c. Premium Tax Credit  d. All of the above	<ul> <li>Pub 4012 pg. G-1 through H-22</li> <li>1040 Lines 19 &amp; 20, &amp; Schedule 3</li> </ul>
33.	Thomas's Retirement Savings Contributions Credit on	Form 8880 is \$
34.	The total amount of Thomas's advanced payment of pr \$	<ul> <li>Pub 4012 pg. G-16</li> <li>Schedule 3 Line 4</li> <li>emium tax credit for 2022 is</li> <li>1040 Schedule 3 Line 9</li> <li>Pub 4012 pg. H-13</li> </ul>
35.	Thomas's child and dependent care credit from Form 2 credit on Form 1040, Schedule 3.	. •
	<ul><li>a. True</li><li>b. False</li></ul>	<ul><li>Pub 4012 pg. G-2</li><li>Pub 4491 pg. 21-1</li><li>Schedule 3 Line 2</li></ul>

