

# Advanced Tax Certification

LADDER UP

*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.

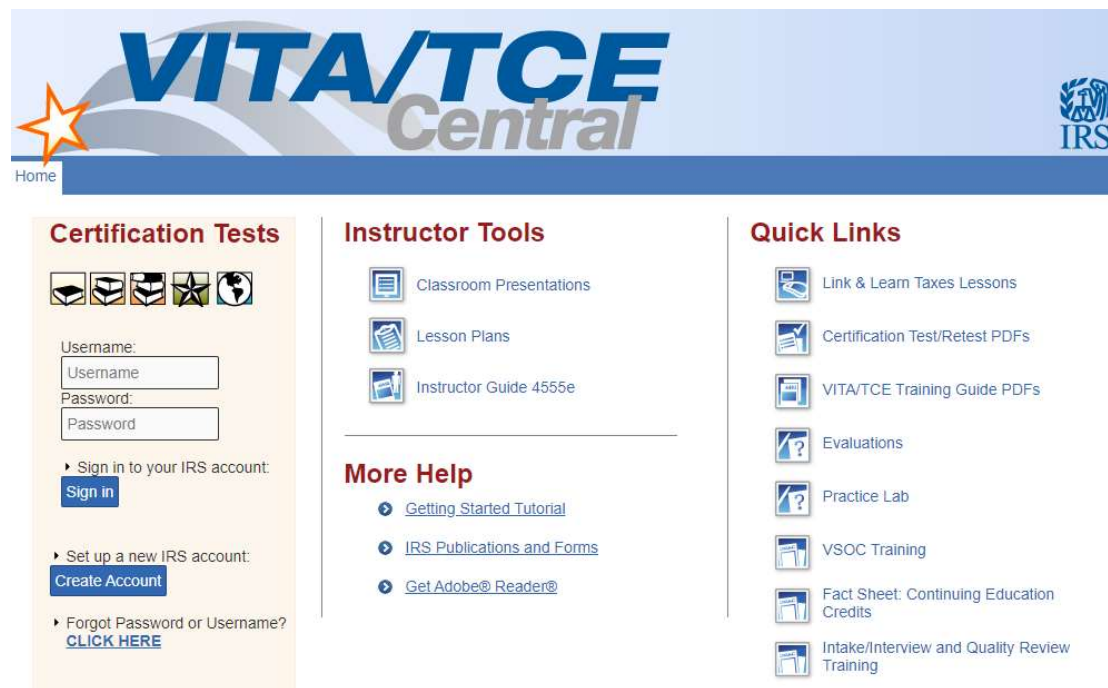
To get started we recommend completing the pre-read on our Volunteer Resources page.

<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.



The screenshot shows the VITA/TCE Central website. At the top is a blue banner with the "VITA/TCE Central" logo in large blue and grey letters. To the left of the logo is an orange star icon, and to the right is the IRS logo. Below the banner is a navigation bar with a "Home" link. The main content area is divided into three columns. The left column, titled "Certification Tests", contains icons for various tests, a login form with "Username:" and "Password:" labels and input fields, a "Sign in" button, a "Create Account" button, and a "CLICK HERE" link. The middle column, titled "Instructor Tools", contains links for "Classroom Presentations", "Lesson Plans", and "Instructor Guide 4555e". Below this is a "More Help" section with links to "Getting Started Tutorial", "IRS Publications and Forms", and "Get Adobe® Reader®". The right column, titled "Quick Links", contains links to "Link & Learn Taxes Lessons", "Certification Test/Retest PDFs", "VITA/TCE Training Guide PDFs", "Evaluations", "Practice Lab", "VSOC Training", "Fact Sheet: Continuing Education Credits", and "Intake/Interview and Quality Review Training".

### 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

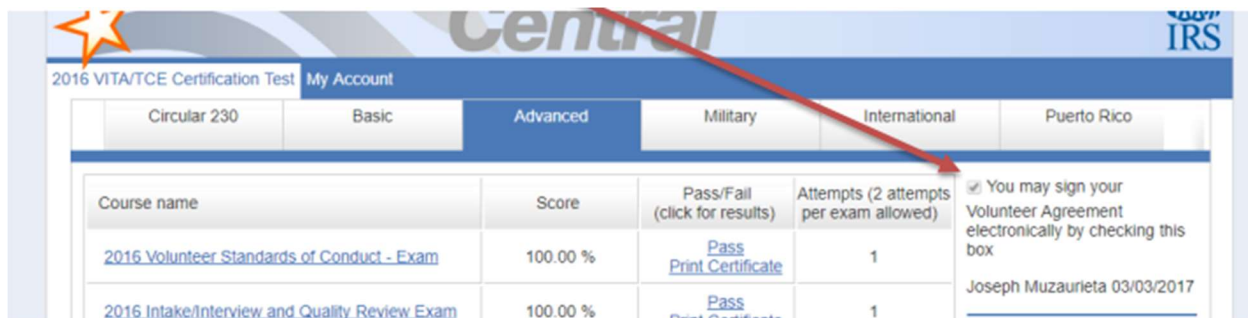
- C. Access Training Materials

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



The screenshot shows the '2016 VITA/TCE Certification Test' page with a 'My Account' tab selected. Below the tabs are two rows of exam results. To the right of the results is a checkbox for signing the Volunteer Agreement electronically. A red arrow points to this checkbox.

Course name	Score	Pass/Fail (click for results)	Attempts (2 attempts per exam allowed)
<a href="#">2016 Volunteer Standards of Conduct - Exam</a>	100.00 %	Pass <a href="#">Print Certificate</a>	1
<a href="#">2016 Intake/Interview and Quality Review Exam</a>	100.00 %	Pass <a href="#">Print Certificate</a>	1

☒ You may sign your Volunteer Agreement electronically by checking this box  
Joseph Muzaurieta 03/03/2017

4. Save your Volunteer Agreement
5. Login to your VolunteerHub account (<https://goladderup.volunteerhub.com>)
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

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### 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

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#### 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.

### Advanced Scenario 1: Test Questions

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1. What is the most beneficial of the following filing statuses that Chris is eligible to claim on her 2022 tax return?
    - a. Single
    - b. Married Filing Separately
    - c. Qualifying Surviving Spouse (QSS)
    - d. Head of Household
    - Pub 4012 pg. B-10
    - Pub 4491 pg. 4-7
  2. Based on the information provided, Chris qualifies for the earned income credit.
    - a. True
    - b. False
    - Pub 4012 pg. I-2
  3. What amount of Chris's unemployment compensation is taxable? \$\_\_\_\_\_
- Pub 4012 pg. D-1

## Advanced Scenario 2: Adam and Lisa Garcia

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### Interview Notes

- 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

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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

## Advanced Scenario 3: Jenny Smith

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### Interview Notes

- 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:
  - 8 visits to a physical therapist after her knee surgery \$400
  - unreimbursed doctor bills for \$900
  - prescription medicine \$200
  - replacement of a crown \$1,500
  - over the counter medication \$40
  - gym membership \$240
- Jenny is a U.S. citizen with a valid Social Security number.

## Advanced Scenario 3: Test Questions

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6. Form 8889, Part 1 is used to report HSA contributions made by \_\_\_\_\_.
- a. Jenny
  - b. Jenny's employer
  - c. Jenny's mother
  - d. All of the above
- Pub 4012 pg. E-6
  - Pub 4491 pg 17-11 and 17-13
7. Jenny is eligible to contribute an additional \$1,000 to her HSA because she is age 55 or older.
- a. True
  - b. False
- Pub 4012 pg. E-7
  - Pub 4491 pg 17-11
8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
- a. \$2,640
  - b. \$3,000
  - c. \$3,040
  - d. \$3,280
- Pub 4012 pg. E-9



## Advanced Scenario 4: Alice Adams

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### Interview Notes

- 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

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

## Advanced Scenario 5: Ellen Black

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### Interview Notes

- 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
  - \$2,300 Real estate tax
  - \$150 Homeowners association fees
  - \$3,000 Gambling losses

## Advanced Scenario 5: Test Questions

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11. Ellen can claim the \$400 she donated to her friend's personal GoFundMe campaign as a deduction on her Schedule A.
- a. True
  - b. False
- Pub 4491 pg. 20-8
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 20-12

## Advanced Scenario 6: John Ward

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### Interview Notes

- 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

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13. John is **not** eligible to claim the lifetime learning credit on his 2022 tax return.
- a. True
  - b. False
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. J-5
  - Pub 4491 pg. 22-6
  - 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.



Form **13614-C**  
(October 2022)

Department of the Treasury - Internal Revenue Service  
**Intake/Interview & Quality Review Sheet**

OMB Number  
1545-1964

**You will need:**

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

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

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

1. Your first name ROBERT	M.I.	Last name LINCOLN	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name EMILY	M.I.	Last name LINCOLN	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 135 DISCOVER AVENUE		Apt #	City YOUR CITY	State YS ZIP code YOUR ZIP
4. Your Date of Birth 4/30/1963	5. Your job title TEACHER	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 10/07/1954	8. Your spouse's job title RETIRED	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="checkbox"/> Unsure
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (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 was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2022? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Legally Separated	Date of final decree _____
	<input type="checkbox"/> Widowed	Date of separate maintenance decree _____
		Year of spouse's death _____

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

**To be completed by a Certified Volunteer Preparer**

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SAFARI LINCOLN	07/04/2003	DAUGH	12	YES	YES	S	YES	NO					

## Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ☒ 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. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ 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 spouse's race?  
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer  
☐ No spouse
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 ☐ No spouse

Additional comments

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

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

<b>a</b> Employee's social security number <b>416-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>		 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>35-700XXXX</b>		<b>1</b> Wages, tips, other compensation <b>\$33,657.00</b>		<b>2</b> Federal income tax withheld <b>\$3,000.00</b>			
<b>c</b> Employer's name, address, and ZIP code  <b>EASTRIDGE SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP</b>		<b>3</b> Social security wages <b>\$34,657.00</b>		<b>4</b> Social security tax withheld <b>\$2,148.73</b>			
		<b>5</b> Medicare wages and tips <b>\$34,657.00</b>		<b>6</b> Medicare tax withheld <b>\$502.53</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff.  <b>ROBERT LINCOLN 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP</b>		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 <b>D      \$1,000.00</b>			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number <b>YS      35-700XXXX</b>	<b>16</b> State wages, tips, etc. <b>\$33,657.00</b>	<b>17</b> State income tax <b>\$350.00</b>	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

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

2022

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

<b>PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</b>  <b>MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP</b>			<b>1</b> Gross distribution \$ <b>19,350.00</b> <b>2a</b> Taxable amount \$		OMB No. 1545-0119  <div style="font-size: 2em; font-weight: bold;">2022</div> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
<b>PAYER'S TIN</b>  <b>41-200XXXX</b>			<b>2b</b> Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ <b>1,935.00</b>	
<b>RECIPIENT'S TIN</b>  <b>417-00-XXXX</b>			<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		<b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the IRS.	
<b>RECIPIENT'S name</b>  <b>EMILY LINCOLN</b>  Street address (including apt. no.) <b>135 DISCOVER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>			<b>7</b> Distribution code(s) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">7</div> <div style="font-size: 0.8em;">IRA/SEP/SIMPLE</div> <div style="margin-left: 10px;"><input type="checkbox"/></div> </div>		<b>8</b> Other \$ %			
<b>10</b> Amount allocable to IRR within 5 years \$			<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$ <b>14,500.00</b>			
<b>11</b> 1st year of desig. Roth contrib. <b>12</b> FATCA filing requirement <div style="display: flex; align-items: center;"> <div style="width: 100px;"></div> <input type="checkbox"/> </div>			<b>14</b> State tax withheld \$		<b>15</b> State/Payer's state no.			
<b>Account number (see instructions)</b>			<b>13</b> Date of payment		<b>17</b> Local tax withheld \$		<b>18</b> Name of locality <b>19</b> Local distribution \$	

Form **1099-R**

[www.irs.gov/Form1099R](http://www.irs.gov/Form1099R)

Department of the Treasury - Internal Revenue Service



# FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

**2022**

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

Box 1. Name <b>EMILY LINCOLN</b>		Box 2. Beneficiary's Social Security Number <b>417-00-XXXX</b>
Box 3. Benefits Paid in 2022 <b>\$21,203</b>	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) <b>\$21,203</b>
<p><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <p>Paid by check or direct deposit: \$17,062</p> <p>Medicare Part B premiums deducted from your benefits \$2,041</p> <p>Total additions:</p> <p>Benefits for 2022: \$21,203</p>		<p><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <p>Box 6. Voluntary Federal Income Tax Withholding <b>\$2,100</b></p> <p>Box 7. Address <b>135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP</b></p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>

Form SSA-1099-SM (6/2020)

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

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>ADAMS BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP</b>		1 Date of identifiable event <b>08/25/2022</b>	OMB No. 1545-1424 <b>2022</b> Form <b>1099-C</b>	<b>Cancellation of Debt</b>
		2 Amount of debt discharged <b>\$ 850.00</b>		
		3 Interest, if included in box 2 <b>\$</b>		
CREDITOR'S TIN <b>31-700XXXX</b>	DEBTOR'S TIN <b>416-00-XXXX</b>	4 Debt description <b>CREDIT CARD</b>		<b>Copy B For Debtor</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name <b>ROBERT LINCOLN</b>		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>		
Street address (including apt. no.) <b>135 DISCOVER AVENUE</b>				
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property <b>\$</b>	

Form **1099-C**

(keep for your records)

[www.irs.gov/Form1099C](http://www.irs.gov/Form1099C)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  <b>FORD CASINO</b> <b>1 WINNER CIRCLE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		1 Reportable winnings	2 Date won
		\$ 4,414.00	4/05/2022
		3 Type of wager	4 Federal income tax withheld
		SLOT MACHINE	\$
		5 Transaction	6 Race
PAYER'S federal identification number  <b>36-800XXXX</b>		7 Winnings from identical wagers	8 Cashier
		\$	AR
PAYER'S telephone number  		9 Winner's taxpayer identification no.	10 Window
		417-00-XXXX	
WINNER'S name  <b>EMILY LINCOLN</b>		11 First identification	12 Second identification
Street address (including apt. no.)  <b>135 DISCOVER AVENUE</b>		13 State/Payer's state identification no.	14 State winnings
City or town, province or state, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>		15 State income tax withheld	16 Local winnings
		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

OMB No. 1545-0238

**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

(Rev. January 2021)

For calendar year  
20 **22**

This information  
is being furnished  
to the Internal  
Revenue Service.

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

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

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>MARTIN COLLEGE</b> <b>10 COLLEGE AVENUE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574  <b>2022</b>  Form <b>1098-T</b>
		\$ 5,522.00	
FILER'S employer identification no.  <b>38-800XXXX</b>		STUDENT'S TIN  <b>608-00-XXXX</b>	3
STUDENT'S name  <b>SAFARI LINCOLN</b>		4 Adjustments made for a prior year	5 Scholarships or grants
Street address (including apt. no.)  <b>135 DISCOVER AVENUE</b>		\$	\$ 3,102.00
City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, YOUR STATE, ZIP</b>		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January--March 2022 <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>
		10 Ins. contract reimb./refund	\$

**Tuition**  
**Statement**

**Copy B**  
**For Student**

This is important  
tax information  
and is being  
furnished to the  
IRS. This form  
must be used to  
complete Form 8863  
to claim education  
credits. Give it to the  
tax preparer or use it to  
prepare the tax return.

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service



## 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	<b>+\$5,522.00</b>	
08/30/2022	Scholarship		<b>-\$3,102.00</b>
09/03/2022	Parking pass	<b>+\$150.00</b>	
09/04/2022	Campus Bookstore charge to student account for course-related books	<b>+\$865.00</b>	
09/05/2022	Payment – check #4321		<b>-\$3,435.00</b>

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

**Robert and Emily Lincoln**

135 Discover Avenue

YOUR CITY, YOUR STATE, ZIP

1234

20

PAY TO THE  
ORDER OF

\$

DOLLARS

Adelphia Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

## Advanced Scenario 7: Test Questions

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15. What is the taxable portion of Emily's pension from Maple Enterprises using the simplified method?
- a. \$0
  - b. \$17,415
  - c. \$18,789
  - d. \$19,350
- Pub 4012 pg. D-40 (How to input the simplified method)
  - Answer should be found in Taxslayer on 1040 line 4b.
16. All of Emily's social security income is taxable.
- a. True
  - b. False
- Pub 4491 pg. 14-2
  - 1040 Line 6a and 6b
17. What is the total amount of other income reported on the Lincoln's Form 1040, Schedule 1?
- a. \$5,439
  - b. \$5,264
  - c. \$4,589
  - d. \$850
- Pub 4491 pg. 15-1
  - Schedule 1 Line 10
18. Robert is eligible to deduct qualified educator expenses in the amount of \$\_\_\_\_\_
- Pub 4012 pg. E-4
  - Pub 4491 pg. 17-2
  - Schedule 1 Line 11
19. What is the Lincoln's standard deduction on their 2022 tax return?
- a. \$28,700
  - b. \$27,300
  - c. \$25,900
  - d. \$19,400
- Pub 4012 pg. F-1 & F-2
  - Pub 4491 pg. x
  - 1040 Line 12
20. Which is **not** a qualifying expense for the American opportunity credit?
- a. Parking pass
  - b. Required course related books
  - c. Tuition
  - d. Required course related equipment
- Pub 4012 pg. J-6
21. Which of the following credits are the Lincolns eligible to claim on their tax return?
- a. Child tax credit
  - b. Credit for other dependents
  - c. American opportunity credit
  - d. Only b and c
- Pub 4012 pg. G-2, G-5, J-5
  - 1040 Line 19, Schedule 3 Line 2 and 3
22. What is the Lincoln's total federal income tax withholding? \$\_\_\_\_\_
- 1040 Form line 25d

## Advanced Scenario 8: Joanne Oak

---

### 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:
  - \$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.



Form **13614-C**  
(October 2022)

Department of the Treasury - Internal Revenue Service  
**Intake/Interview & Quality Review Sheet**

OMB Number  
1545-1964

You will need:

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

• Please complete pages 1-4 of this form.  
• You are responsible for the information on your return. Please provide complete and accurate information.  
• If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wj.voltax@irs.gov](mailto:wj.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 JOANNE	M.I. OAK	Last name OAK	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 159 ARCHER AVENUE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 2/06/1996	5. Your job title DATA ENTRY CLERK	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent?				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

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

1. As of December 31, 2022, what was your marital status? <input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2022? _____ b. Did you live with your spouse during any part of the last six months of 2022? _____ Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____	
--	---	--

2. List the names below of:  
• everyone who lived with you last year (other than your spouse)  
• anyone you supported but did not live with you last year

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 Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				

To be completed by a Certified Volunteer Preparer

Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)

If additional space is needed check here ☐ and list on page 3

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

**Check appropriate box for each question in each section**

Part III – Income – Last Year, Did You (or Your Spouse) Receive			
Yes	No	Unsure	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? I _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]



**Additional Information and Questions Related to the Preparation of Your Return**1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? \_\_\_\_\_

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse

3. If you are due a refund, would you like:

a. Direct deposit ☒ Yes ☐ Nob. To purchase U.S. Savings Bonds ☐ Yes ☒ Noc. To split your refund between different accounts ☐ Yes ☒ No4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? \_\_\_\_\_6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No**Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer9. Would you say you can read a newspaper or book in English? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer10. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ 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 spouse's race?

☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer☒ No spouse

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 ☒ No spouse

Additional comments

**Privacy Act and Paperwork Reduction Act Notice**

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

Catalog Number 52121E


www.irs.gov

Form **13614-C** (Rev. 10-2022)

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>ESSEX BANK, CUSTODIAN FOR TRADITIONAL IRA OF JOANNE OAK 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP</b>		<b>1</b> Gross distribution \$ <b>2,500.00</b>		OMB No. 1545-0119  <b>2022</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>2,500.00</b>		Form <b>1099-R</b>		
PAYER'S TIN  <b>48-200XXX</b>		RECIPIENT'S TIN  <b>605-00-XXXX</b>		<b>2b</b> Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		<b>Copy B</b>  <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the IRS.
RECIPIENT'S name  <b>JOANNE OAK</b>  Street address (including apt. no.)  <b>159 ARCHER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ <b>250.00</b>		
		<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code(s) <b>1</b>		<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$		<b>11</b> 1st year of desig. Roth contrib.		<b>12</b> FATCA filing requirement <input type="checkbox"/>		<b>16</b> State distribution \$ \$ \$
<b>14</b> State tax withheld \$		<b>15</b> State/Payer's state no.		<b>17</b> Local tax withheld \$		
<b>13</b> Date of payment		<b>18</b> Name of locality		<b>19</b> Local distribution \$		
Account number (see instructions)		<b>17</b> Local tax withheld \$		<b>18</b> Name of locality		<b>19</b> Local distribution \$

Form **1099-R** [www.irs.gov/Form1099R](http://www.irs.gov/Form1099R) Department of the Treasury - Internal Revenue Service

a Employee's social security number <b>605-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>35-700XXX</b>		<b>1</b> Wages, tips, other compensation \$ <b>\$36,050.00</b>		<b>2</b> Federal income tax withheld \$ <b>\$2,800.00</b>			
c Employer's name, address, and ZIP code  <b>BIG DATA INCORPORATED 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP</b>		<b>3</b> Social security wages \$ <b>\$37,050.00</b>		<b>4</b> Social security tax withheld \$ <b>\$2,297.10</b>			
		<b>5</b> Medicare wages and tips \$ <b>\$37,050.00</b>		<b>6</b> Medicare tax withheld \$ <b>\$537.23</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
		<b>9</b>		<b>10</b> Dependent care benefits			
d Control number		e Employee's first name and initial <b>JOANNE OAK</b>		Last name <b>159 ARCHER BLVD</b>		Suff. <b>YOUR CITY, YOUR STATE, ZIP</b>	
f Employee's address and ZIP code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 <b>D \$1,000</b>			
<b>15</b> State Employer's state ID number <b>YS 57-200XXX</b>		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>			
<b>16</b> State wages, tips, etc. \$ <b>\$36,050.00</b>		<b>14</b> Other		<b>12c</b>			
<b>17</b> State income tax \$ <b>\$750.00</b>				<b>12d</b>			
<b>18</b> Local wages, tips, etc.				<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement **2022** Department of the Treasury - Internal Revenue Service  
Copy B - To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>DELICIOUS DELIVERIES</b> <b>123 LILAC AVENUE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		<div style="text-align: right;">OMB No. 1545-0116</div> <div style="text-align: center; font-size: 2em; font-weight: bold;">2022</div> <div style="text-align: right;">Form <b>1099-NEC</b></div>	
PAYER'S TIN <b>63-400XXXX</b>		RECIPIENT'S TIN <b>605-00-XXXX</b>	
RECIPIENT'S name  <b>JOANNE OAK</b>  Street address (including apt. no.) <b>159 ARCHER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		<div> 1 Nonemployee compensation  \$ 1,000 </div> <div> 2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/> </div> <div> 3 </div> <div> 4 Federal income tax withheld  \$ </div> <div> 5 State tax withheld  \$ </div> <div> 6 State/Payer's state no.  </div> <div> 7 State income  \$ </div>	
Account number (see instructions) \$		\$	
Form <b>1099-NEC</b> (keep for your records) <a href="http://www.irs.gov/Form1099NEC">www.irs.gov/Form1099NEC</a> Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Delicious Deliveries</b> <b>123 LILAC AVENUE</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		<div style="text-align: right;">OMB No. 1545-2205</div> <div style="text-align: center; font-size: 2em; font-weight: bold;">2022</div> <div style="text-align: right;">Form <b>1099-K</b></div>	
FILER'S TIN <b>63-400XXXX</b>		PAYEE'S TIN <b>605-00-XXXX</b>	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	
PAYEE'S name  <b>JOANNE OAK</b>  Street address (including apt. no.) <b>159 ARCHER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		<div> 1a Gross amount of payment card/third party network transactions  \$ 7,492.00 </div> <div> 1b Card Not Present transactions  \$ </div> <div> 3 Number of payment transactions  <b>325</b> </div> <div> 4 Federal income tax withheld  \$ </div> <div> 5a January  \$ 785.00 </div> <div> 5b February  \$ 800.00 </div> <div> 5c March  \$ 700.00 </div> <div> 5d April  \$ 600.00 </div> <div> 5e May  \$ 550.00 </div> <div> 5f June  \$ 400.00 </div> <div> 5g July  \$ 500.00 </div> <div> 5h August  \$ 378.00 </div> <div> 5i September  \$ 700.00 </div> <div> 5j October  \$ 800.00 </div> <div> 5k November  \$ 600.00 </div> <div> 5l December  \$ 679.00 </div> <div> 6 State  </div> <div> 7 State identification no.  </div> <div> 8 State income tax withheld  \$ </div>	
PSE'S name and telephone number \$		\$	
Account number (see instructions) \$		\$	
Form <b>1099-K</b> (Keep for your records) <a href="http://www.irs.gov/Form1099K">www.irs.gov/Form1099K</a> Department of the Treasury - Internal Revenue Service			

**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

**Form 1099-DIV\* 2022 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	225.00
1b	Qualified Dividends	175.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2e	Section 897 Ordinary Dividends	0.00
2f	Section 897 Capital Gains	0.00
2	Nondividend Distributions	0.00
3	Nondividend Distributions	0.00
4	<b>Federal Income Tax Withheld</b>	0.00
5	Section 199A Dividends	32.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	0.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Noncash Liquidation Distributions	0.00
11	Exempt-Interest Dividends	0.00
12	Specified Private Activity Bond Interest Dividends	0.00
13	State	0.00
14	State Identification No.	0.00
15	State Tax Withheld FATCA Filing Requirement	<input type="checkbox"/>

**Form 1099-MISC\* 2022 Miscellaneous Income**

Copy B for Recipient (OMB NO. 1545-0115)

2	Royalties	0.00
4	Federal Income Tax Withheld	0.00
8	Substitute Payments in Lieu of Dividends or Interest	0.00
16	State Tax Withheld	0.00
17	State/ Payer's State No.	
18	State Income	0.00

**Form 1099-INT\* 2022 Interest Income**

Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	12.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

**Summary of 2022 Proceeds From Broker and Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc.	5,750.00
Federal Income Tax Withheld	0.00

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.

**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

**Short-term transactions for which basis is reported to the IRS**

Report on Form 8949 with Box A checked and/or Schedule D, Part I  
(This Label is a Substitute for Boxes 1c & 6)

**8** Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State State	<b>15</b> State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	01/08/2022	10/30/2022	200.000	1,750.00	2,500.00	(750.00)				
<b>TOTALS</b>				<b>1,750.00</b>	<b>2,500.00</b>					

**FORM 1099-B\* 2022 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

**Long-term transactions for which basis is not reported 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)

**8** Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

Action	<b>1b</b> Date Acquired	<b>1c</b> Date sold disposed	<b>1a</b> Quantity Sold	<b>1d</b> Proceeds	<b>1e</b> Cost or Other Basis	Gain / Loss (-)	<b>1g</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>14</b> State State	<b>15</b> State Tax Withheld
<b>Iowa Co. Common Stock</b>										
Sale	10/12/2008	11/01/2022	200.000	4,000.00	1,900.00	2,100.00				
<b>TOTALS</b>				<b>4,000.00</b>	<b>1,900.00</b>					

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576  <div style="font-size: 2em; font-weight: bold;">2022</div> Form 1098-E		<b>Student Loan Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>FINANCIAL AID PARTNERS</b> <b>305 WASHINGTON DR</b> <b>YOUR CITY, YOUR STATE, ZIP</b>				
RECIPIENT'S TIN <b>38-800XXXX</b>	BORROWER'S TIN <b>605-00-XXXX</b>	<b>1</b> Student loan interest received by lender <div style="display: flex; justify-content: space-between;"> <span>\$</span> <span><b>3,250.00</b></span> </div>		<b>Copy C For Recipient</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2022</b> <b>General</b> <b>Instructions for</b> <b>Certain Information</b> <b>Returns.</b>
BORROWER'S name  <b>JOANNE OAK</b>  Street address (including apt. no.) <b>159 ARCHER AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>				
Account number (see instructions)		<b>2</b> Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form <b>1098-E</b> <span style="float: right;">www.irs.gov/Form1098E    Department of the Treasury - Internal Revenue Service</span>				

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

**Joanne Oak**  
159 Archer Avenue  
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE  
ORDER OF

\$

DOLLARS

Adelphia Bank and Trust  
Anytown, State 00000

For

:111000025

: 123456789

1234

VOID

## Advanced Scenario 8: Test Questions

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### Directions

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



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

- 23.** What is the net long term capital gain reported on Joanne's Schedule D?
- a. \$2,450
  - b. \$2,100
  - c. \$1,750
  - d. \$350
- Look at schedule D for the long term capital gain
- 24.** Which of the following can be claimed as a business expense on Joanne's Schedule C?
- a. Car washes
  - b. Tickets for illegal parking
  - c. Tolls
  - d. Snacks and lunches
- Pub 4012 pg. D-23
- 25.** What is the amount Joanne can take as a student loan interest deduction on her Form 1040, Schedule 1? \$ \_\_\_\_\_
- Pub 4012 pg. E-11
  - Pub 4491 pg. 17-14
  - Schedule 1 Line 21
- 26.** How many miles can Joanne use to calculate her standard mileage deduction?
- a. 1,500
  - b. 2,500
  - c. 4,000
  - d. 11,000
- Pub 4012 pg. D-24
- 27.** What is the amount of Joanne's lifetime learning credit? \$ \_\_\_\_\_
- Pub 4492 pg. 22-6
  - Schedule 3 line 3
- 28.** Joanne will have to pay \$ \_\_\_\_\_ additional tax because she received the early distribution from her IRA.
- Pub 4012 pg. D-42
  - Schedule 2 Line 8
- 29.** How can Joanne prevent having a balance due next year?
- a. She can increase the withholding on her Form W-4.
  - b. She can make estimated tax payments.
  - c. She can use the IRS withholding calculator to estimate her withholding for next year.
  - d. All of the above
- Pub 4012 pg. K-21



## Advanced Scenario 9: Thomas Polk

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### Directions

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



*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.



Form **13614-C**  
(October 2022)

Department of the Treasury - Internal Revenue Service

## Intake/Interview & Quality Review Sheet

OMB Number  
1545-1964

**You will need:**

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

- Please complete pages 1-4 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)

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

1. Your first name THOMAS	M.I.	Last name POLK	Best contact number YOUR PHONE NUMBER	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 100 BROOKS DRIVE			Apt #	City YOUR CITY
		State YS	ZIP code YOUR ZIP	
4. Your Date of Birth 3/11/1982	5. Your job title EXTERMINATOR	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

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

1. As of December 31, 2022, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input type="checkbox"/> Married	a. If Yes, Did you get married in 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Legally Separated	Date of final decree _____
	<input checked="" type="checkbox"/> Widowed	Date of separate maintenance decree _____
		Year of spouse's death <u>2019</u>

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

**To be completed by a Certified Volunteer Preparer**

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
CHRISTINA POLK	8/25/2016	DAUGH	12	YES	YES	S	NO	NO					

## Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ☒ 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. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ 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 spouse's race?  
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer  
☒ No spouse
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 ☒ No spouse

Additional comments

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

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

<b>a</b> Employee's social security number <b>328-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>34-800XXXX</b>		<b>1</b> Wages, tips, other compensation <b>\$41,000.00</b>		<b>2</b> Federal income tax withheld <b>\$1,900.00</b>			
<b>c</b> Employer's name, address, and ZIP code  <b>Pests B Gone</b> <b>1453 Roosevelt Circle</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>3</b> Social security wages <b>\$42,000.00</b>		<b>4</b> Social security tax withheld <b>\$2,604.00</b>			
		<b>5</b> Medicare wages and tips <b>\$42,000.00</b>		<b>6</b> Medicare tax withheld <b>\$609.00</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
		<b>9</b>		<b>10</b> Dependent care benefits			
<b>d</b> Control number							
<b>e</b> Employee's first name and initial      Last name      Suff.  <b>Thomas Polk</b> <b>100 Brooks Drive</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 <b>D</b> <b>\$1,000.00</b>			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number <b>YS</b> <b>34-800XXXX</b>	<b>16</b> State wages, tips, etc. <b>\$41,000.00</b>	<b>17</b> State income tax <b>\$800.00</b>	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

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

**2022**

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

<b>PAYER'S</b> name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>ADELPHI BANK AND TRUST</b> <b>8020 YONKERS BLVD</b> <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>Payer's RTN (optional)</b>  		<b>OMB No. 1545-0112</b>  <b>2022</b>  <b>Form 1099-INT</b>		<b>Interest Income</b>
		<b>1</b> Interest income \$ <b>130.00</b>		<b>2</b> Early withdrawal penalty \$ <b>26.00</b>		
		<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$				
<b>PAYER'S TIN</b>  <b>22-700XXXX</b>	<b>RECIPIENT'S TIN</b>  <b>328-00-XXXX</b>					<b>Copy 2</b>       <b>To be filed with recipient's state income tax return, when required.</b>
<b>RECIPIENT'S</b> name  <b>THOMAS POLK</b>  Street address (including apt. no.)  <b>100 BROOKS DRIVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		<b>4</b> Federal income tax withheld \$		<b>5</b> Investment expenses \$		
		<b>6</b> Foreign tax paid \$		<b>7</b> Foreign country or U.S. possession		
		<b>8</b> Tax-exempt interest \$		<b>9</b> Specified private activity bond interest \$		
		<b>10</b> Market discount \$		<b>11</b> Bond premium \$		
		<b>12</b> Bond premium on Treasury obligations \$		<b>13</b> Bond premium on tax-exempt bond \$		
<b>Account number (see instructions)</b>  		<b>14</b> Tax-exempt and tax credit bond CUSIP no.  		<b>15</b> State 	<b>16</b> State identification no. 	<b>17</b> State tax withheld \$ \$

Form **1099-INT**

[www.irs.gov/Form1099INT](http://www.irs.gov/Form1099INT)

Department of the Treasury - Internal Revenue Service

Form	1095-A	<b>Health Insurance Marketplace Statement</b> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div> <input type="checkbox"/> VOID  <input type="checkbox"/> CORRECTED         </div> <div style="text-align: right;">OMB No. 1545-2232</div> </div>	<div style="font-size: 36pt; font-weight: bold;">2022</div>
Department of the Treasury Internal Revenue Service		► Do not attach to your tax return. Keep for your records. ► Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.	

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

<b>Part II Covered Individuals</b>				
A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16 <b>THOMAS POLK</b>	<b>328-00-XXXX</b>	<b>03/11/1982</b>	<b>01/01/2022</b>	<b>12/31/2022</b>
17 <b>CHRISTINA POLK</b>	<b>125-00-XXXX</b>	<b>08/25/2016</b>	<b>01/01/2022</b>	<b>12/31/2022</b>
18				
19				
20				

<b>Part III Coverage Information</b>			
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
22 February	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
23 March	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
24 April	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
25 May	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
26 June	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
27 July	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
28 August	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
29 September	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
30 October	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
31 November	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
32 December	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
33 Annual Totals	<b>\$5,352</b>	<b>\$7,224</b>	<b>\$4,656</b>

## **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

## Advanced Scenario 9: Test Questions

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### Directions

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



*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)
- 31.** Thomas's adjusted gross income on his Form 1040 is \$\_\_\_\_\_.
- Pub 4012 pg. B-10
  - Pub 4491 pg. 4-7
  - 1040 Form Line 11
- 32.** Thomas can claim the following credits on his tax return.
- a.** Child Tax Credit
  - b.** Child and Dependent Care Credit
  - c.** Premium Tax Credit
  - d.** All of the above
- 33.** Thomas's Retirement Savings Contributions Credit on Form 8880 is \$\_\_\_\_\_.
- Pub 4012 pg. G-16
  - Schedule 3 Line 4
- 34.** The total amount of Thomas's advanced payment of premium tax credit for 2022 is \$\_\_\_\_\_.
- 1040 Schedule 3 Line 9
  - Pub 4012 pg. H-13
- 35.** Thomas's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.
- a.** True
  - b.** False
- Pub 4012 pg. G-2
  - Pub 4491 pg. 21-1
  - Schedule 3 Line 2



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