

Basic 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.

Certification Tests

Username:
Username
Password:
Password

▶ Sign in to your IRS account:
Sign in

▶ Set up a new IRS account:
Create Account

▶ Forgot Password or Username?
[CLICK HERE](#)

Instructor Tools

- Classroom Presentations
- Lesson Plans
- Instructor Guide 4555e

More Help

- ▶ [Getting Started Tutorial](#)
- ▶ [IRS Publications and Forms](#)
- ▶ [Get Adobe® Reader®](#)

Quick Links

- Link & Learn Taxes Lessons
- Certification Test/Retest PDFs
- VITA/TCE Training Guide PDFs
- Evaluations
- Practice Lab
- VSOC Training
- Fact Sheet: Continuing Education Credits
- 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.

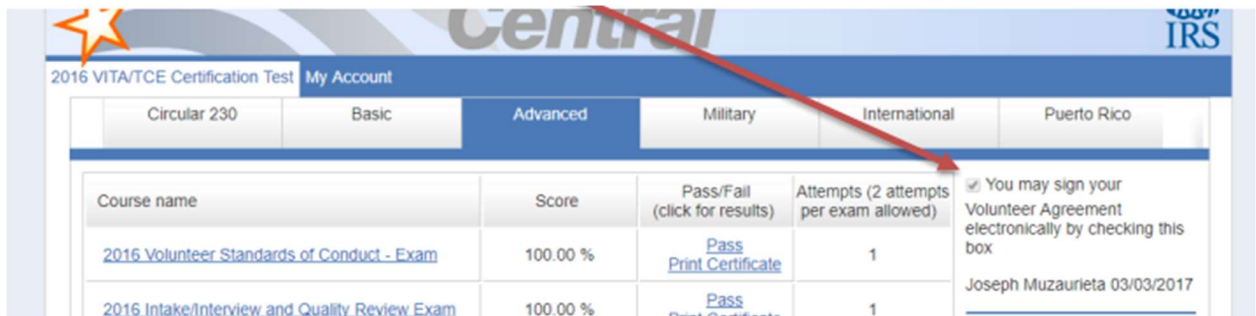
1. Enter the universal password: TRAINPROWEB
Hint: This is a generic password that you will have to enter every time you access the Practice Lab
2. Select CREATE ACCOUNT
 - a. Program Type= VITA
 - b. SIDN: Leave this BLANK

- 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/

Uploading Certifications

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

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



4. Save your Volunteer Agreement
5. Login to your VolunteerHub account (<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.

Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Tom Brown

Interview Notes

- Tom is 36 years old and has never been married.
- Frank, age 13, is Tom's nephew who lived with him all year. Tom provided all of his support and provided over half the cost of keeping up the home.
- Tom earned \$44,000 in wages.
- Tom is blind and cannot be claimed as a dependent by another taxpayer.
- Tom and Frank are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Tom can claim on his tax return for 2022?
 - a. Single
 - b. Head of Household
 - c. Qualifying Surviving Spouse (QSS)
 - d. Married Filing Jointly
 - Pub 4491 pg. 4-7
 - Pub 4012 pg. B-10
2. Tom can claim a higher standard deduction because he is blind.
 - a. True
 - b. False
 - Pub 4012 pg. F-1 & F-2

Basic Scenario 2: Lewis and Oneida Monroe

Interview Notes

- Lewis, age 26, and Oneida, age 25, are married and will file a joint return.
- They cannot be claimed as dependents by another taxpayer.
- Lewis and Oneida have no children or other dependents.
- Both work and neither are full-time students. Lewis earned wages of \$15,400 and Oneida earned wages of \$5,600.
- Lewis and Oneida are U.S. citizens and have valid Social Security numbers.
- Lewis and Oneida have investment income of \$5,000.

Basic Scenario 2: Test Questions

3. Lewis and Oneida are eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
 - Pub 4012 pg. I-2
4. Lewis and Oneida's investment income of \$5,000 disqualifies them for the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
 - Pub 4012 pg. I-2

Basic Scenario 3: Sebastian and Ashley Miller

Interview Notes

- Sebastian and Ashley Miller are married and always file Married Filing Jointly.
- Sebastian earned \$32,000 in wages and Ashley earned \$24,000 in wages.
- The Millers paid all the cost of keeping up a home and provided all the support for their two children, Laura and Timothy, who lived with them all year.
- Laura is 14 years old and Timothy turned 17 in November 2022.
- Sebastian and Ashley did not have enough deductions to itemize, but contributed \$1,500 in 2022 to their church, a qualified charitable organization.
- Sebastian, Ashley, Laura, and Timothy are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

5. Which of the Miller's children qualifies for the Child Tax Credit (CTC)?
- a. Laura
 - b. Timothy
 - c. Laura and Timothy
 - d. Neither
- Pub 4491 pg. 24-2
6. Sebastian and Ashley will **not** itemize deductions but can deduct \$600 of their charitable contribution.
- a. True
 - b. False
- Pub 4491 pg. xiii

Basic Scenario 4: Clay and Marian Washington

Interview Notes

- Clay and Marian are married and will file a joint return.
- Marian is a U.S. citizen with a valid Social Security number. Clay is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Marian worked in 2022 and earned wages of \$32,000. Clay worked part-time and earned wages of \$18,000.
- The Washingtons have two children: Erin, age 12 and Jenny, age 18.
- The Washingtons provided the total support for their two children, who lived with them in the U.S. all year. Erin and Jenny are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Washingtons qualify for the Credit for Other Dependents.
- a. True
 - b. False
- Pub 4012 pg. G-5
8. The Washingtons qualify for the Earned Income Tax Credit because Marian has a valid SSN and Clay has an ITIN.
- a. True
 - b. False
- Pub 4012 pg. I-2

Basic Scenario 5: Isabela Rincon

Interview Notes

- Isabela is single and turned 72 years old on October 1, 2022.
- Isabela worked as a librarian at the local library and earned wages of \$7,500. Isabela also received Social Security benefits of \$16,000. She received a taxable pension of \$13,000.
- She retired from her previous job on October 30, 2019. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Isabela cannot be claimed as a dependent by another taxpayer.
- Isabela is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Isabela qualifies to claim the Earned Income Tax Credit.
- a. True
 - b. False
- Pub 4012 pg. I-2
10. Isabela must take her first required minimum distribution by April 1, 2023.
- a. True
 - b. False
- Pub 4491 pg. 11-11, 11-12 , 11-13

Basic Scenario 6: Leon Martin

Interview Notes

- Leon Martin is single and has never been married.
- Leon earned wages of \$23,000 during the first half of the year. Leon lost his job in July and received a total of \$9,000 in unemployment compensation.
- Leon is a barber and took a class at the community barber college to improve his barbering skills. He paid the cost of tuition and a course-related book. His qualified education expenses were \$2,500.
- Leon also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2022, he paid student loan interest of \$550.
- Leon does not have any dependents.
- Leon is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

- 11.** Leon must include his unemployment compensation on his 2022 tax return.
- a.** True
 - b.** False
- Pub 4012 pg. D-1
- 12.** Leon is eligible for the following credit:
- a.** Earned Income Credit
 - b.** Lifetime Learning Credit
 - c.** American Opportunity Credit
 - d.** None of the above
- Pub 4012 pg. I-2 & J-6
- 13.** Leon can claim the student loan interest deduction as an adjustment to income on his tax return.
- a.** True
 - b.** False
- Pub 4491 pg. 17-14
• Pub 4012 E-11

Basic Scenario 7: Jeff and Claire Pickens

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

- Jeff, age 68 and Claire, age 63 elect to file Married Filing Jointly. Neither taxpayer is blind.
- Jeff is retired. He received Social Security benefits and a pension.
- Jeff and Claire's daughter Shelby, age 19, is a full-time college student in her second year of study. She is pursuing a degree in foreign studies and does not have a felony drug conviction. She received a Form 1098-T for 2022. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Shelby spent the summer at home with her parents but lived in an apartment near campus during the school year.
- Shelby received a scholarship and the terms require that it be used to pay tuition. Jeff and Claire paid the cost of Shelby's tuition and course-related books in 2022 not covered by scholarship. They paid \$120 for a parking sticker, \$5,500 for a meal plan, \$750 for textbooks purchased at the college bookstore, and \$100 for access to an online textbook.
- Jeff and Claire paid more than half the cost of maintaining a home and support for Shelby.
- Jeff and Claire do not have enough deductions to itemize on their federal tax return.
- Jeff, Claire, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Jeff and Claire receive a refund, they would like to deposit it into their checking account. Documents from Baldwin Bank show that the routing number is 111000025. Their checking account number is 11337890.



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

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 JEFF	M.I. PICKENS	Last name PICKENS	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 CLAIRE	M.I. PICKENS	Last name PICKENS	Best contact number YOUR PHONE NUMBER	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 5 PEBBLE LANE		Apt #	City YOUR CITY	State YS
4. Your Date of Birth 7/15/1954		5. Your job title RETIRED	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 01/30/1959	8. Your spouse's job title CLERK		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (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?
 Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2022? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2022? Yes No
 Legally Separated Date of final decree _____
 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 U.S., 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 half the cost of support for maintaining a home for this person? (yes/no)
(a) SHELBY PICKENS	(b) 9/3/2003	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO	NO	NO	YES	YES

Catalog Number 52121E

www.irs.gov

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

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? 1 _____
<input checked="" type="checkbox"/>	<input 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 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 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 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.)

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

Yes	No	Unsure	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes <input type="checkbox"/> No <input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other <input type="checkbox"/>
<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"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Part V – Life Events – Last Year, Did You (or Your Spouse)

Yes	No	Unsure	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 No Yes No Yes No
b. To purchase U.S. Savings Bonds Yes No 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 If yes, where? _____
- 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

a Employee's social security number 128-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 25-7XXXXXX				1 Wages, tips, other compensation \$45,000.00		2 Federal income tax withheld \$3,000.00				
c Employer's name, address, and ZIP code CAVE STREET MARKET 200 ROCK ROAD YOUR CITY, YOUR STATE, ZIP				3 Social security wages \$45,000.00		4 Social security tax withheld \$2,790.00				
				5 Medicare wages and tips \$45,000.00		6 Medicare tax withheld \$652.50				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial CLAIRE PICKENS 5 PEBBLE LANE YOUR CITY, YOUR STATE, ZIP		Last name SUFF.		11 Nonqualified plans		12a See instructions for box 12 DD \$2,300.00				
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
15 State Employer's state ID number YS 25-7XXXXXX		16 State wages, tips, etc. \$45,000.00		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 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)		OMB No. 1545-0119		2022 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 16,000	2a Taxable amount \$ 16,000		
PAYER'S TIN 40-100XXXX		RECIPIENT'S TIN 127-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 4,000
RECIPIENT'S name JEFF PICKENS Street address (including apt. no.) 5 PEBBLE LANE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 7	8 Other \$ %
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	9a Your percentage of total distribution %	9b Total employee contributions \$
Account number (see instructions)		13 Date of payment	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	This information is being furnished to the IRS.

Form **1099-R** 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 JEFF PICKENS		Box 2. Beneficiary's Social Security Number 127-00-XXXX	
Box 3. Benefits Paid in 2022 \$12,000.00	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) \$12,000.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$12,000.00		DESCRIPTION OF AMOUNT IN BOX 4	
Box 6. Voluntary Federal Income Tax Withholding \$1,200.00		Box 7. Address 5 PEBBLE LANE YOUR CITY, YOUR STATE, ZIP	
Box 8. Claim Number (Use this number if you need to contact SSA.)		Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 21, 2022 - Subject to Change			
Form SSA-1099-SM (6/2020)		DO NOT RETURN THIS FORM TO SSA OR IRS	

<input type="checkbox"/> CORRECTED (if checked)				Dividends and Distributions			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		1a Total ordinary dividends \$ 2,200.00		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2022) For calendar year 20 <u>22</u>			
		1b Qualified dividends \$ 2,200.00					
		PAYER'S TIN 38-4XXXXXX		RECIPIENT'S TIN 127-00-XXXX		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name JEFF PICKENS		2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$			
		2c Section 1202 gain \$		2d Collectibles (28%) gain \$			
Street address (including apt. no.) 5 PEBBLE LANE		2e Section 897 ordinary dividends \$		2f Section 897 capital gain \$			
		City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		3 Nondividend distributions \$			
Account number (see instructions)		5 Section 199A dividends \$		6 Investment expenses \$			
		7 Foreign tax paid \$		8 Foreign country or U.S. possession			
Account number (see instructions)		9 Cash liquidation distributions \$		10 Noncash liquidation distributions \$			
		11 FATCA filing requirement <input type="checkbox"/>		12 Exempt-interest dividends \$			
Account number (see instructions)		14 State		15 State identification no.			
		State tax withheld \$		State tax withheld \$			
Form 1099-DIV (Rev. 1-2022) (keep for your records)		www.irs.gov/Form1099DIV		Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED				Tuition Statement			
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 9,500.00		OMB No. 1545-1574 2022 Form 1098-T			
		2					
FILER'S employer identification no. 89-7XXXXXX		STUDENT'S TIN 129-00-XXXX		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.			
STUDENT'S name SHELBY PICKENS		3					
Street address (including apt. no.) 5 PEBBLE LANE		4 Adjustments made for a prior year \$				5 Scholarships or grants \$ 7,500.00	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		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 2023 <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 \$					
Form 1098-T (keep for your records)		www.irs.gov/Form1098T		Department of the Treasury - Internal Revenue Service			



**Baldwin University
Meal Plan**

Baldwin College Student Housing
3700 Baldwin Avenue
Your City, Your State, ZIP

Received from:
Shelby Pickens
\$5,500.00



College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt:
3 Textbooks: \$750.00
Parking Sticker: \$120.00

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

Invoice #056684

Baldwin University

3700 Baldwin Avenue

Date	To	Ship To
August 12, 2022	Shelby Pickens 5 Pebble Lane	Same as recipient

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

Thank you for your business!

Basic Scenario 7: Test Questions

14. Jeff and Claire's standard deduction amount is \$27,300.
- a. True
 - b. False
- Pub 4012 pg. F-2
 - Pub 4491 pg. xiii
15. Jeff and Claire's total qualified education expenses used to calculate the American Opportunity Credit is \$ _____.
- Pub 4012 pg. J-4
16. Jeff and Claire Pickens can claim the Credit for Other Dependents.
- a. True
 - b. False
- Pub 4012 pg. G-5
17. What is the total amount of the Pickens's federal income tax withholding.
- a. \$4,630
 - b. \$7,000
 - c. \$8,200
 - d. \$8,530
- Pub 4491 pg. 28-1 & 29-2
18. The taxable amount of Jeff's Social Security is \$12,000.00.
- a. True
 - b. False
- Pub 4491 pg. 14-1 & 14-2
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.
- Pub 4491 pg. 8-12 & 8-13

Basic Scenario 8: Morgan Calhoun

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

- Morgan is single and 46 years old.
- Morgan has two children. Leah, age 18, has a job and earned wages of \$4,900. Dale, age 25 is totally and permanently disabled and received Social Security benefits of \$4,500. Both children lived with her all year.
- Morgan paid all the cost of keeping up the home and more than half the support for her children.
- Morgan received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2022 tax year.
- Morgan, Leah, and Dale are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use Adelpia Bank and Trust. Morgan provided a voided check.



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

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

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

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status? Never Married Married Divorced Legally Separated Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2022? Yes No

b. Did you live with your spouse during any part of the last six months of 2022? Yes No

Date of final decree _____

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 (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) LEAH CALHOUN	(b) 5/9/2004	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) NO	(i) NO	NO	NO	NO	YES	YES
DALE CALHOUN	7/31/1997	SON	12	YES	YES	S	NO	YES	NO	YES	YES	YES	YES

Catalog Number 52121E

www.irs.gov

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

Check appropriate box for each question in each section

		Part III – Income – Last Year, Did You (or Your Spouse) Receive	
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1 _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 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.)

		Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay	
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

		Part V – Life Events – Last Year, Did You (or Your Spouse)	
Yes	No	Unsure	
<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 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

Form 1099-R & Voided Check

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WINSTON CORPORATION 1800 SPRING STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 42,000.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2022</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S TIN 56-7XXXXXX		2a Taxable amount \$ 42,000.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
RECIPIENT'S TIN 131-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00	
RECIPIENT'S name MORGAN CALHOUN Street address (including apt. no.) 320 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
Account number (see instructions)		7 Distribution code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	9a Your percentage of total distribution %	9b Total employee contributions \$
Date of payment		14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
For		17 Local tax withheld \$	18 Name of locality	19 Local distribution \$

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

Copy B

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

This information is being furnished to the IRS.

Morgan Calhoun 1234
 320 Main Street
 YOUR CITY, STATE, ZIP

_____ 20 _____

PAY TO THE ORDER OF _____ \$

_____ DOLLARS

Adelphia Bank and Trust
 Anytown, State 00000

For _____

VOID

1234

: 111000025 : 123456789

Basic Scenario 8: Test Questions

20. Morgan's disability pension is reported as earned income on her tax return.
- a. True
 - b. False
- Pub 4491 pg. 11-10
21. What is the most advantageous filing status Morgan can take?
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)
- Pub 4012 pg. B-10
22. Which child qualifies Morgan for EITC?
- a. Leah
 - b. Dale
 - c. Both Leah and Dale
 - d. Neither Leah nor Dale.
- Pub 4012 pg. I-2, I-3, I-4
• Pub 4491 pg. 29-1 & 29-2
23. Morgan cannot claim Dale as a dependent because he is over age 18.
- a. True
 - b. False
- Pub 4012 pg. C-3
24. Morgan anticipates a balance due for next year. What actions should she take to prevent having a balance due.
- a. Morgan should use the IRS Tax Withholding Estimator and adjust her withholding.
 - b. Morgan should decrease the amount of withholding on her form W-4P for next year.
 - c. Morgan should ask her brother who is taking an accounting class how to avoid having a balance due.
 - d. Morgan should **not** do anything to prevent having a balance due next year.
- Pub 4491 pg. 30-11 & 30-12

Basic Scenario 9: Monica Montgomery

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

- Monica is 31 years old and married to Mike. Mike passed away on February 2, 2021. Monica has not remarried.
- Monica's eight-year-old daughter, Emma, lived with her the entire year.
- Monica paid more than half the cost of keeping up a home and support for Emma.
- Monica received a distribution from her traditional IRA in January to pay for living expenses.
- Monica was a full-time high school teacher and earned \$42,000 in wages. Monica purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling \$450.
- Monica received a W-2G in the amount of \$10,000 from the local casino.
- Monica paid child and dependent care expenses for Emma while she worked.
- Monica and Emma are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Monica is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025. Her savings account number is 224466880.



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

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

• Please complete pages 1-4 of this form.

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

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

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

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

1. Your first name MONICA	M.I. MONTGOMERY	Last name MONTGOMERY	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 YOUR PHONE NUMBER	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 178 PACKER DRIVE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP

4. Your Date of Birth 02/14/1991	5. Your job title ADMINISTRATIVE ASSISTANT	6. Last year, were you: 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	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	a. Full-time student <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	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
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?
 Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2022? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2022? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance decree _____
 Year of spouse's death 02/02/2021

2. List the names below of:

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

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

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)	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) provide more than half the cost of support for this person? (yes/no)	
(a) EMMA MONTGOMERY	(b) 01/21/2014	DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO	NO	NO	YES	YES	YES

Catalog Number 52121E

www.irs.gov

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

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
 - 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
 - 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:SP, 111 Constitution Ave. NW, Washington, DC 20224

www.irs.gov

Catalog Number 52121E

Form 13614-C (Rev. 10-2022)

Forms W-2 & W-2G

a Employee's social security number 141-00-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 38-5XXXXXX		1 Wages, tips, other compensation \$42,000.00	2 Federal income tax withheld \$2,604.00				
c Employer's name, address, and ZIP code WILCOX SCHOOL DISTRICT 1200 MAIDEN LANE YOUR CITY, YOUR STATE, ZIP		3 Social security wages \$42,000.00	4 Social security tax withheld \$2,604.00				
		5 Medicare wages and tips \$42,000.00	6 Medicare tax withheld \$609.00				
		7 Social security tips	8 Allocated tips				
d Control number		9	10 Dependent care benefits				
e Employee's first name and initial Last name Suff. MONICA MONTGOMERY 178 PACKER DRIVE YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b				
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS 38-5XXXXXX	16 State wages, tips, etc. \$42,000.00	17 State income tax \$900.00	18 Local wages, tips, etc.	19 Local income tax	20 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)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code MOUNTAINTOP CASINO 777 CREST ROAD YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$10,000.00	2 Date won 3/16/2022	OMB No. 1545-0238 Form W-2G Certain Gambling Winnings (Rev. January 2021) For calendar year 20 <u>22</u>
PAYER'S federal identification number 38-6XXXXXX		3 Type of wager Slots	4 Federal income tax withheld \$2,400.00	
		5 Transaction	6 Race	
PAYER'S telephone number		7 Winnings from identical wagers \$	8 Cashier TM	
WINNER'S name MONICA MONTGOMERY		9 Winner's taxpayer identification no. 141-00-XXXX	10 Window	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.
Street address (including apt. no.) 178 PACKER DRIVE		11 First identification YS987654	12 Second identification YS 31600XXX	
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		13 State/Payer's state identification no.	14 State winnings \$	
		15 State income tax withheld \$	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form **W-2G** (Rev. 1-2022) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Forms 1099-R & 1098-E

<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. HOUSTON STATE BANK 1200 MAIDEN LANE YOUR CITY, YOUR STATE, ZIP				1 Gross distribution \$ 6,000.00		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2022</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
				2a Taxable amount \$ 6,000.00							
				2b Taxable amount not determined <input type="checkbox"/>							
PAYER'S TIN 38-2XXXXXX			RECIPIENT'S TIN 141-00-XXXX			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,200.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.	
RECIPIENT'S name MONICA MONTGOMERY Street address (including apt. no.) 178 PACKER DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP						5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
7 Distribution code(s) 1		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		9a Your percentage of total distribution %		9b Total employee contributions \$				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.		16 State distribution \$			
Account number (see instructions)			13 Date of payment	17 Local tax withheld \$		18 Name of locality		19 Local distribution \$			
Form 1099-R www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service											

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED																			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP						OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold;">2022</div> Form 1098-E		Student Loan Interest Statement											
												RECIPIENT'S TIN 20-7XXXXXX			BORROWER'S TIN 141-00-XXXX			1 Student loan interest received by lender \$ 375.00	
												BORROWER'S name MONICA MONTGOMERY Street address (including apt. no.) 178 PACKER DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP						Copy C For Recipient For Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.	
Account number (see instructions)						2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>													
Form 1098-E www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service																			

Daycare Statement & Voided Check

Make A Way Daycare
303 Twiggs Trail
Your City, State Zip
(XXX) 555-5555



Date: December 31, 2022

Received From:
Monica Montgomery
178 Packer Drive

EIN: 38-5XXXXXX
Provider: Lynn Smith

Description	Price	Total
After-School Care for Emma Montgomery	\$3,000	\$3,000
Total Amount Received for 2022 Childcare		\$3,000

Thank you for your business!

Monica Montgomery 1234
178 Packer Dr
YOUR CITY, STATE, ZIP

PAY TO THE ORDER OF _____ 20 _____ \$ DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

For _____

: 111000025 : 123456789 1234

VOID

Basic Scenario 9: Test Questions

25. Monica is required to report her gambling winnings on her return.
- a. True
 - b. False
- Pub 4012 pg. D-1
26. Monica's most advantageous filing status is:
- a. Head of Household
 - b. Married Filing Jointly
 - c. Qualifying Surviving Spouse (QSS)
 - d. Married Filing Separately
- Pub 4012 pg. B-10
27. Monica must pay an additional _____ tax on the early distribution from her IRA.
- a. 0%
 - b. 5%
 - c. 10%
 - d. 15%
- Pub 4012 pg. H-4
28. Monica qualifies for which of the following credits?
- a. Child Tax Credit
 - b. Child and Dependent Care Credit
 - c. Both A and B
 - d. Neither A nor B
- Pub 4012 pg. G-2 & G-9
29. Monica wants to split the refund between her savings and checking accounts. How is this accomplished, if possible?
- a. Splitting a refund is **not** possible.
 - b. Monica does **not** have an overpayment on her return.
 - c. This can only be accomplished if she electronically files her return.
 - d. Complete Form 8888, Allocation of Refund (Including Savings Bond Purchases).
- Pub 4491 pg. 30-3 & 30-4
30. What amount can Monica claim as an adjustment for the supplies she purchased out of pocket? _____.
- Pub 4012 pg. E-4

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