Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Lydia Roadway

Interview Notes

- Lydia's husband, Morgan, moved out of their home in February of 2021. Lydia has had no contact with Morgan since he moved out. Lydia and Morgan are not legally separated.
- Lydia has one child, Mary, age 10. She will claim Mary as a dependent on her 2023 tax return.
- Lydia is 31 years old.
- Lydia earned $42,300 in wages and received $50 of interest. Lydia had lottery winnings of $2,000 reported on Form W2-G.
- Lydia 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

1. What is the most beneficial allowable filing status that Lydia is eligible to claim on her 2023 tax return?

   a. Single
   b. Married Filing Separately
   c. Qualifying Surviving Spouse (QSS)
   d. Head of Household

2. Based on the information provided, Lydia qualifies for the earned income credit.

   a. True
   b. False

3. Lydia is required to report her lottery winnings as income on her federal tax return.

   a. True
   b. False

Advanced Scenario 2: Scott and Barbara Gyms

Interview Notes

- Scott and Barbara are married and want to file a joint return.
- Scott is a U.S. citizen and has a valid Social Security number. Barbara is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Scott and Barbara have two children, Maria, age 8, and Luis, age 16. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Scott earned $22,000 in wages.
- Barbara earned $20,000 in wages.
- In order to work, the Gymses paid $2,000 to their son Luis to care for Maria after school.
- Scott and Barbara provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. What is the maximum amount Scott and Barbara are eligible to claim for the child tax credit?

a. $2,000
b. $3,000
c. $4,000
d. $6,000

5. The Gymses qualify for the child and dependent care credit.

a. True
b. False

Advanced Scenario 3: Rose Jones

Interview Notes

- Rose Jones, age 57, is single.
- Rose 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, Rose contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Rose's HSA.
- Rose's Form W-2 shows $850 in Box 12 with code W. She has Form 5498-SA showing $3,850 in Box 2.
- Rose 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 $1,100
  - prescription medicine $280
  - replacement of a crown $1,500
  - deep cleaning for teeth: $300
  - over the counter medication $40
  - gym membership $240
- Rose is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Form 8889, Part 1 is used to report HSA contributions made by _____.

a. Rose
b. Rose's employer
c. Rose's mother
d. All of the above

7. Rose is eligible to contribute an additional $_____ to her HSA because she is age 55 or older.

a. $0
b. $850
c. $1,000
d. $2,000

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?

a. $3,320
b. $3,580
c. $3,620
d. $3,860

Advanced Scenario 4: Carmen Gomez

Interview Notes

- Carmen, age 61, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2023 was $48,000 in W-2 wages.
- Abigail, age 24, and her daughter Andrea, age 4, moved in with Abigail's mother, Carmen, after she separated from her spouse in April of 2021. Abigail's only income for 2023 was $25,000 in wages. Abigail provided over half of her own support. Andrea did not provide more than half of her own support.
- Abigail 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

9. For the purpose of determining dependency, Andrea could be the qualifying child of _____.

a. Only Carmen
b. Only Abigail
c. Either Carmen or Abigail
d. Neither Carmen nor Abigail

10. Abigail is eligible to claim Andrea for the earned income credit.

a. True
b. False

Advanced Scenario 5: Helen White

Interview Notes

- Helen is 53 years old and files as single.
- Her 2023 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
- Helen would like to itemize her deductions this year.
- Helen 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 Helen'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 (Helen 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

11. Helen can claim the $150 Homeowners association fees as a deduction on her Schedule A.

a. True
b. False

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

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

Advanced Scenario 6: Mike Cooper

Interview Notes

- Mike Cooper is 26 years old and single. He provides all of his own support.
- Mike works at a grocery store and earned $15,250 in wages.
- Mike 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.
- Mike is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. Mike is eligible to claim the lifetime learning credit on his 2023 tax return.

a. True

b. False

14. Which of the following is a requirement for Mike to claim the earned income credit with no qualifying children in 2023?

a. Mike must have a Social Security number valid for employment.

b. Mike must have lived in the United States more than half the year.

c. Mike must not be the dependent of another taxpayer.

d. All of the above.

Advanced Scenario 7: Matthew and Rebecca Monroe

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

- Matthew is a 6th grade teacher at a public school. Matthew and Rebecca are married and choose to file Married Filing Jointly on their 2023 tax return.
- Matthew worked a total of 1,500 hours in 2023. During the school year, he spent $733 on unreimbursed classroom expenses.
- Rebecca retired in 2020 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 $1,259 of the cost of the plan.
- Matthew 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 2023. The Monroes determined that they were solvent as of the date of the canceled debt.
- Rebecca received $200 from Jury duty.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Biochemistry 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 Monroes provided Form 1098-T and an account statement from the college that included additional expenses. The Monroes paid $865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Monroes 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 2023)	Department of the Treasury - Internal Revenue Service **Intake/Interview and 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	M.I.	Last name	Best contact number	Are you a U.S. citizen?
MATTHEW		MONROE	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen?
REBECCA		MONROE	YOUR PHONE NUMBER	☒ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
135 DISCOVER AVENUE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
4/30/1963	TEACHER	b. Totally and permanently disabled	☐ Yes	☒ No	a. Full-time student	☐ Yes	☒ No
					c. Legally blind	☐ Yes	☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
10/07/1954	RETIRED	b. Totally and permanently disabled	☐ Yes	☒ No	a. Full-time student	☐ Yes	☒ No
					c. Legally blind	☐ Yes	☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

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, 2023, 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 2023? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2023? ☒ 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 (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,700 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)
SAFARI MONROE	07/04/2004	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
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☐	☒	☐	2. (A) Tip Income?
☒	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☒	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☒	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☒	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☒	☐	5. (B) Child or dependent care expenses such as daycare?
☒	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☒	☐	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	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

	a Employee's social security number 416-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 35-700XXXX		1 Wages, tips, other compensation $35,353.00	2 Federal income tax withheld $3,200.00
c Employer's name, address, and ZIP code WESTBROOK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP		3 Social security wages $36,353.00	4 Social security tax withheld $2,253.89
		5 Medicare wages and tips $36,353.00	6 Medicare tax withheld $527.12
		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. MATTHEW MONROE 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code		11 Nonqualified plans	12a See instructions for box 12 Code D $1,000.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code 12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXXX	$35,353.00	$450.00			

Form **W-2** **Wage and Tax Statement** 2023 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, state or province, country, ZIP or foreign postal code, and telephone no. **RIVERSIDE ENTERPRISES** **225 ONEIDA AVENUE** **YOUR CITY, YOUR STATE, ZIP**	1 Gross distribution $ 20,000.00 2a Taxable amount $	OMB No. 1545-0119 2023 Form **1099-R**	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☑ Total distribution ☐		**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.**
PAYER'S TIN / RECIPIENT'S TIN	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 2,000	
RECIPIENT'S name **REBECCA MONROE**	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) **135 DISCOVER AVENUE**	7 Distribution code(s) 7 IRA/ SEP/ SIMPLE ☐	8 Other $ %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	9a Your percentage of total distribution %	9b Total employee contributions $ 15,000.00	

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2023 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
REBECCA MONROE	417-00-XXXX

Box 3. Benefits Paid in 2022	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)*
$22,899		$22,899

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $18,630

Medicare Part B premiums deducted from your benefits $1,979

Total additions:

Benefits for 2023: $22,899

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,290

Box 7. Address

135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

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.	1 Date of identifiable event	OMB No. 1545-1424
ADAMS BANK **1254 ORANGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	**09/25/2023** 2 Amount of debt discharged $ **850.00** 3 Interest, if included in box 2 $	2023 Form **1099-C**

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN
31-700XXXX	**416-00-XXXX**

DEBTOR'S name
MATTHEW MONROE

Street address (including apt. no.)
135 DISCOVER AVENUE

City or town, state or province, country, and ZIP or foreign postal code
YOUR CITY, YOUR STATE, ZIP

Account number (see instructions)

4 Debt description
CREDIT CARD

5 If checked, the debtor was personally liable for repayment of the debt . . . . . ▶ ☑

6 Identifiable event code	7 Fair market value of property
	$

Copy B
For Debtor

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.

Form **1099-C** (keep for your records) www.irs.gov/Form1099C 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	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
SUCCESS COMMUNITY COLLEGE **10 COLLEGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	**$ 5,522.00** 2	2023 Form **1098-T**	

FILER'S employer identification no.	STUDENT'S TIN	3	**Copy B** **For Student**
38-800XXXX	**608-00-XXXX**		

STUDENT'S name	4 Adjustments made for a prior year	5 Scholarships or grants	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.
SAFARI MONROE	**$**	**$ 3,102.00**	
Street address (including apt. no.) **135 DISCOVER AVENUE**	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 ☐	
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	**$**		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund **$**

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

Success Community College

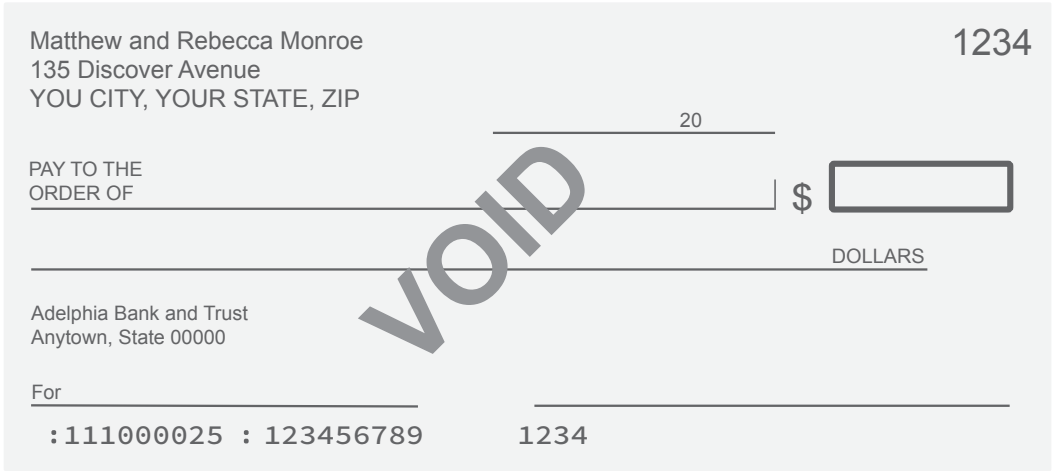
Statement of Account

December 31, 2023

SAFARI MONROE
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2023	Tuition – Fall Semester 2023	**+$5,522.00**	
08/30/2023	Scholarship		**-$3,102.00**
09/03/2023	Parking pass	**+$150.00**	
09/04/2023	Campus Bookstore charge to student account for course-related books	**+$865.00**	
09/05/2023	Payment – check #4321		**-$3,435.00**

12/31/2023 Account Balance……..$0.00



Advanced Scenario 7: Test Questions

15. What is the taxable portion of Rebecca's pension from Riverside Enterprises using the simplified method?

a. $0
b. $18,741
c. $19,419
d. $20,000

16. All of Rebecca's social security benefits are taxable according to the social security benefits worksheet.

a. True
b. False

17. What is the total amount of other income reported on the Monroe's Form 1040, Schedule 1?

a. $200
b. $850
c. $1,050
d. $4,152

18. Matthew is eligible to deduct qualified educator expenses in the amount of $_____

(Note: whole number only, do not use special characters.)

19. What is the Monroe's standard deduction on their 2023 tax return?

a. $20,800
b. $27,700
c. $29,200
d. $30,700

20. Which of the following expenses qualify for the American opportunity credit?

a. Required course related books and equipment
b. Tuition
c. Parking pass
d. Both a and b

21. The Monroes are eligible to claim the credit for other dependents on their tax return.

a. True
b. False

22. What is the Monroe's total federal income tax withholding?

a. $5,200
b. $5,490
c. $6,200
d. $7,490

Advanced Scenario 8: Julia Oakley

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

- Julia is a data entry clerk, age 26, and single.
- Julia has investment income and a consolidated broker's statement.
- Julia is self-employed delivering groceries for Quick Market on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $535.
- Julia uses the cash method of accounting. She uses business code 492000.
- Julia provided a statement from the grocery delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the grocery delivery business:
  - $150 for insulated box rental
  - $50 for vehicle safety inspection (required by Quick Market)
  - $600 for Quick Market fees
- Julia also kept receipts for the following out-of-pocket expenses:
  - $80 for business parking
  - $300 for speeding ticket
  - $160 for Julia's lunches
- Julia's record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
  - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2023 was 12,000 miles. Of that, 9,500 miles were personal and commuting miles. Julia will take the standard business mileage rate.
- Julia is paying off her student loan from 2017, when she completed her undergraduate degree.
- Julia is working towards her Master of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- Julia took an early distribution of $3,000 from her IRA in April. She used $2,400 of the IRA distribution to pay her educational expenses for the current year.
- If Julia has a refund, she would like it deposited into her checking account.

85

Form **13614-C** (October 2023)	Department of the Treasury - Internal Revenue Service **Intake/Interview and 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	M.I.	Last name	Best contact number	Are you a U.S. citizen?
JULIA		OAKLEY	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
159 ARCHER AVENUE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
3/07/1997	DATA ENTRY CLERK	a. Full-time student	☐ Yes	☒ No	b. Totally and permanently disabled	☐ Yes	☒ No
		c. Legally blind	☐ Yes	☒ No			
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
		a. Full-time student	☐ Yes	☐ No	b. Totally and permanently disabled	☐ Yes	☐ No
		c. Legally blind	☐ Yes	☐ No			

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

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, 2023, 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 2023? ☐ Yes ☐ No
b. Did you live with your spouse during any part of the last six months of 2023? ☐ 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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (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 $4,700 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)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☒	☐	☐	2. (A) Tip Income?
☐	☒	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☒	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☒	☐	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☒	☐	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☒	☐	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☒	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☒	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☒	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☒	☐	☐	7. (A) Expenses related to self-employment income or any other income you received?
☒	☐	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
FREEDOM BANK, CUSTODIAN **FOR TRADITIONAL IRA OF JULIA OAKLEY** **300 MARIN STREET** **YOUR CITY, YOUR STATE, ZIP**	$ 3,000.00	2023	
	2a Taxable amount $ 3,000.00	Form **1099-R**	
	2b Taxable amount not determined ☐ Total distribution ☐		**Copy B**

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld	
48-200XXXX	**605-00-XXXX**	$	$ **300.00**	**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.**

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities	
JULIA OAKLEY	$	$	
Street address (including apt. no.) **159 ARCHER AVENUE**	**7** Distribution code(s) **1** IRA/SEP/SIMPLE ☑	**8** Other $ %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	**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	**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

	a Employee's social security number **605-00-XXXX**	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file	Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN) **35-700XXX**		**1** Wages, tips, other compensation **$40,200.00**	**2** Federal income tax withheld **$3,100.00**	
c Employer's name, address, and ZIP code **WE WIN INC.** **200 VENTURA BLVD** **YOUR CITY, YOUR STATE, ZIP**		**3** Social security wages **$41,200.00**	**4** Social security tax withheld **$2,554.40**	
		5 Medicare wages and tips **$41,200.00**	**6** Medicare tax withheld **$597.40**	
		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. **JULIA OAKLEY** **159 ARCHER BLVD** **YOUR CITY, YOUR STATE, ZIP**		**11** Nonqualified plans	**12a** See instructions for box 12 Code **D** **$1,000**	
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	**12b** Code	
		14 Other	**12c** Code	
			12d Code	
f Employee's address and ZIP code				

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
YS	**57-200XXX**	**$40,200.00**	**$800.00**			

Form **W-2** **Wage and Tax Statement** 2023 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, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2022) For calendar year 20 23	**Nonemployee Compensation**
QUICK MARKET 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP			
PAYER'S TIN 63-400XXXX	RECIPIENT'S TIN 605-00-XXXX	**1** Nonemployee compensation $ 1,000	**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 JULIA OAKLEY		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.) 159 ARCHER AVENUE		**3**	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		**4 Federal income tax withheld** $	
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.
		7 State income $ $	

Form **1099-NEC** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S TIN 63-400XXXX PAYEE'S TIN 605-00-XXXX	OMB No. 1545-2205 Form **1099-K** (Rev. January 2022) For calendar year 20 23	**Payment Card and Third Party Network Transactions**
QUICK MARKET 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP	**1a** Gross amount of payment card/third party network transactions $ 7,625.00		
	1b Card Not Present transactions $	**2** Merchant category code	**Copy B** **For Payee** 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.
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party ☑ Check to indicate transactions reported are: Payment card ☐ Third party network ☑	**3** Number of payment transactions 325	**4 Federal income tax withheld** $	
PAYEE'S name JULIA OAKLEY	**5a** January $ 600.00	**5b** February $ 750.00	
Street address (including apt. no.) 159 ARCHER AVENUE	**5c** March $ 800.00	**5d** April $ 775.00	
	5e May $ 600.00	**5f** June $ 350.00	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	**5g** July $ 400.00	**5h** August $ 450.00	
PSE'S name and telephone number	**5i** September $ 650.00	**5j** October $ 700.00	
	5k November $ 800.00	**5l** December $ 750.00	
Account number (see instructions)	**6** State	**7** State identification no.	**8** State income tax withheld $ $

Form **1099-K** (Rev. 1-2022) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

Note: *She also received $535 in cash payments per the interview notes.*

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

JULIA OAKLEY
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* 2023 Dividends and Distributions
Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	300.00
1b	Qualified Dividends	225.00
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	**Federal Income Tax Withheld**	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	

Form 1099-MISC* 2023 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* 2023 Interest Income
Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	15.00
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 2023 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	6,100.00
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.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2023 TAX REPORTING STATEMENT

JULIA OAKLEY
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* 2023 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	**1b** Date Acquired	**1c** Date sold disposed	**1a** Quantity Sold	**1d** Proceeds	**1e** Cost or Other Basis	Gain / Loss (-)	**1g** Wash Sale Loss Disallowed	**4** Federal Income Tax Withheld	**14** State	**15** State Tax Withheld
Iowa Co. Common Stock										
Sale	01/20/2023	10/31/2023	200.000	2,000.00	2,750.00	(750.00)				
TOTALS				2,000.00	**2,750.00**					

FORM 1099-B* 2023 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	**1b** Date Acquired	**1c** Date sold disposed	**1a** Quantity Sold	**1d** Proceeds	**1e** Cost or Other Basis	Gain / Loss (-)	**1g** Wash Sale Loss Disallowed	**4** Federal Income Tax Withheld	**14** State	**15** State Tax Withheld
Iowa Co. Common Stock										
Sale	10/12/2008	10/31/2023	200.000	4,100.00	2,000.00	2,100.00				
TOTALS				**4,100.00**	**2,000.00**					

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

Page 2 of 2

☐ VOID ☐ CORRECTED

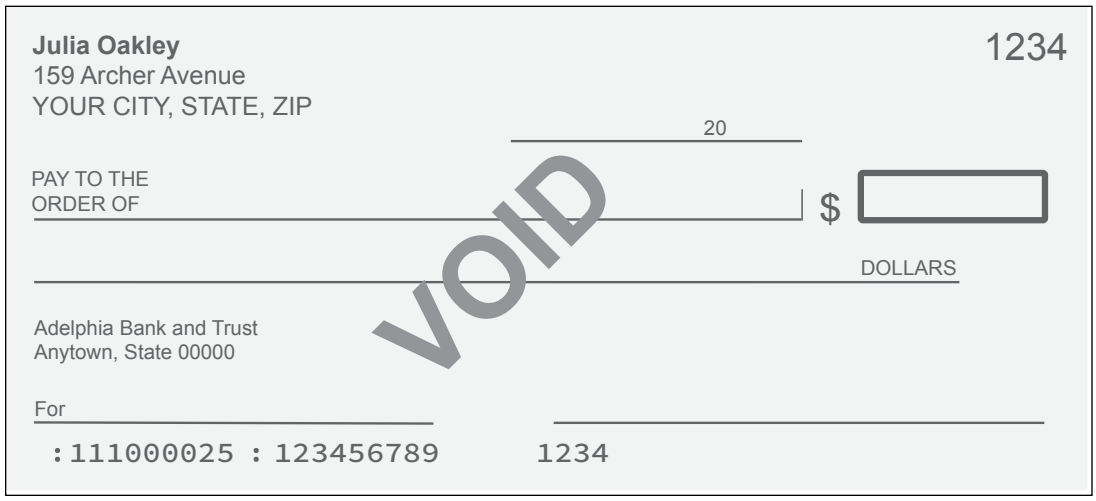
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1576	**Student Loan Interest Statement**
FINANCIAL AID PARTNERS 2 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP			2023 Form **1098-E**	
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	**1** Student loan interest received by lender $ 3,250.00		**Copy C** **For Recipient**
BORROWER'S name JULIA OAKLEY Street address (including apt. no.) 159 ARCHER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP				For Privacy Act and Paperwork Reduction Act Notice, see the **2023 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 ☐		

Form **1098-E** www.irs.gov/Form1098E 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		**1** Payments received for qualified tuition and related expenses $ 2,400.00	OMB No. 1545-1574	**Tuition Statement**
MAVERICK COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		**2**	2023 Form **1098-T**	
FILER'S employer identification no. 37-700XXXX	STUDENT'S TIN 605-00-XXXX	**3**		**Copy B** **For Student**
STUDENT'S name JULIA OAKLEY		**4** Adjustments made for a prior year $	**5** Scholarships or grants $	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.
Street address (including apt. no.) 159 ARCHER AVENUE 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 2024 ☐	
Service Provider/Acct. No. (see instr.)	**8** Checked if at least half-time student ☐	**9** Checked if a graduate student ☑	**10** Ins. contract reimb./refund $	

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


Julia Oakley
159 Archer Avenue
YOUR CITY, STATE, ZIP
1234
20
PAY TO THE
ORDER OF
$
DOLLARS
VOID
Adelphia Bank and Trust
Anytown, State 00000
For
:111000025 : 123456789 1234

94

Advanced Scenario 8: Test Questions

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 Julia's Schedule D?

- **a.** $350
- **b.** $2,100
- **c.** $2,450
- **d.** $6,100

24. Which of the following can be claimed as a business expense on Julia's Schedule C?

- **a.** Business Parking
- **b.** Speeding Ticket
- **c.** Lunches
- **d.** All of the above

25. Julia can take a student loan interest deduction of $3,250.

- **a.** True
- **b.** False

26. What is the total standard mileage deduction for her business on Schedule C?

- **a.** $983
- **b.** $1,638
- **c.** $2,500
- **d.** $2,518

27. The amount of Julia's lifetime learning credit is $480.

- **a.** True
- **b.** False

28. What is Julia's additional 10% tax on the early withdrawal from her IRA?

- **a.** $0
- **b.** $60
- **c.** $240
- **d.** $300

29. How can Julia 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

Advanced Scenario 9: David MacLee

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

- David is age 40 and was widowed in July, 2022. He has a daughter, Linda, age 8, who lived with him the entire year.
- David provided the entire cost of maintaining the household and over half of the support for Linda. In order to work, he pays childcare expenses to Uptown Daycare.
- David purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- David and Linda are U.S. citizens and lived in the United States all year in 2023.

Form **13614-C** (October 2023)	Department of the Treasury - Internal Revenue Service **Intake/Interview and 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	M.I.	Last name	Best contact number	Are you a U.S. citizen?
DAVID		MACLEE	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
100 BROOKS DRIVE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
4/12/1983	JANITOR	a. Full-time student	☐ Yes	☒ No	b. Totally and permanently disabled	☐ Yes	☒ No
		c. Legally blind	☐ Yes	☒ No			
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
		a. Full-time student	☐ Yes	☐ No	b. Totally and permanently disabled	☐ Yes	☐ No
		c. Legally blind	☐ Yes	☐ No			

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

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, 2023, 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 2023? ☐ Yes ☐ No

b. Did you live with your spouse during any part of the last six months of 2023? ☐ Yes ☐ No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death 2022

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 (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,700 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)
LINDA MACLEE	7/24/2015	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
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** _____
☐	☒	☐	2. (A) Tip Income?
☐	☒	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☒	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☒	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☐	☒	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☒	☐	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☒	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☒	☐	☐	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

	a Employee's social security number 328-00-XXXX	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN) 34-800XXXX		**1** Wages, tips, other compensation $36,000.00	**2** Federal income tax withheld $1,700.00
c Employer's name, address, and ZIP code COMPUTER MARKETS LLC 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP		**3** Social security wages $37,000.00	**4** Social security tax withheld $2,294.00
		5 Medicare wages and tips $37,000.00	**6** Medicare tax withheld $536.50
		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. DAVID MACLEE 100 BROOKS DRIVE YOUR CITY, YOUR STATE, ZIP		**11** Nonqualified plans	**12a** See instructions for box 12 Code D $1,000.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	**12b** Code
		14 Other	**12c** Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
YS	34-800XXXX	$36,000.00	$600.00			

Form **W-2** **Wage and Tax Statement** **2023** 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, state or province, country, ZIP or foreign postal code, and telephone no. ADELPHI BANK AND TRUST 2 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2022)	**Interest Income**
	1 Interest income $ 130.00	For calendar year 20 23	
	2 Early withdrawal penalty $ **26.00**		**Copy 2**
PAYER'S TIN 22-700XXXX / RECIPIENT'S TIN 328-00-XXXX	**3** Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name DAVID MACLEE Street address (including apt. no.) 100 BROOKS DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	**4** Federal income tax withheld $	**5** Investment expenses $	**To be filed with recipient's state income tax return, when required.**
	6 Foreign tax paid $	**7** Foreign country or U.S. possession	
	8 Tax-exempt interest $	**9** Specified private activity bond interest $	
	10 Market discount $	**11** Bond premium $	
FATCA filing requirement ☐	**12** Bond premium on Treasury obligations $	**13** Bond premium on tax-exempt bond $	
Account number (see instructions)	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State / **16** State identification no.	**17** State tax withheld $ $

Form **1099-INT** (Rev. 1-2022) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

► **Do not attach to your tax return. Keep for your records.**
► **Go to *www.irs.gov/Form1095A* for instructions and the latest information.**

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2023

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name	
12-3456789	987654		
4 Recipient's name DAVID MACLEE		**5** Recipient's SSN 328-00-XXXX	**6** Recipient's date of birth 4/12/1983
7 Recipient's spouse's name		**8** Recipient's spouse's SSN	**9** Recipient's spouse's date of birth
10 Policy start date 01/01/2023	**11** Policy termination date 12/31/2023	**12** Street address (including apartment no.) 100 BROOKS DRIVE	
13 City or town YOUR CITY	**14** State or province YOUR STATE	**15** Country and ZIP or foreign postal code ZIP	

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	DAVID MACLEE	328-00-XXXX	04/12/1983	01/01/2023	12/31/2023
17	LINDA MACLEE	125-00-XXXX	07/24/2015	01/01/2023	12/31/2023
18					
19					
20					

Part III Coverage Information

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60703Q Form **1095-A** (2023)

Uptown Day Care

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

December 31, 2023

Received from David MacLee

$2,400 for daycare services for Linda

Total amount received for after school care in 2023 - $2,400

Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

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 David's most advantageous filing status?

- **a.** Single
- **b.** Married Filing Separately
- **c.** Head of Household
- **d.** Qualifying Surviving Spouse (QSS)

31. David MacLee's adjusted gross income on his Form 1040 is _____.

- **a.** $8,404
- **b.** $36,000
- **c.** $36,104
- **d.** $36,130

32. David can not claim which of the following credits on his tax return.

- **a.** Child Tax Credit
- **b.** Credit for Other Dependents
- **c.** Premium Tax Credit
- **d.** Child and Dependent Care Credit

33. David's retirement savings contributions credit on Form 8880 is $_____. (Note: whole number only, do not use special characters.)

34. The total amount of David's net premium tax credit on Form 1040 Schedule 3, line 9 is $696.

- **a.** True
- **b.** False

35. David'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