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: Adam Baker

Interview Notes

- Adam is 38 years old and has never been married.
- Benjamin, age 15, is Adam's brother who lived with him all year. Adam provided all of Benjamin's support and provided over half the cost of keeping up the home.
- Adam earned $46,000 in wages.
- Adam is blind and cannot be claimed as a dependent by another taxpayer.
- Adam and Benjamin 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 Adam can claim on his tax return for 2023?
   a. Single
   b. Head of Household
   c. Qualifying Surviving Spouse (QSS)
   d. Married Filing Jointly
2. Adam can claim a higher standard deduction because he is blind.
   a. True
   b. False

Basic Scenario 2: Cameron and Deirdre Edmunds

Interview Notes

- Cameron, age 30, and Deirdre, age 29, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- Cameron and Deirdre have no children or other dependents.
- Cameron and Deirdre both work and are not full-time students. Cameron earned wages of $16,000 and Deirdre earned wages of $6,000.
- Cameron and Deirdre are U.S. citizens and have valid Social Security numbers.
- Cameron and Deirdre have investment income of $200 in taxable interest.

Basic Scenario 2: Test Questions

3. Cameron and Deirdre are eligible to claim the Earned Income Tax Credit (EITC).

   a. True

   b. False

4. Cameron and Deidre's $200 of interest counts as earned income for the Earned Income Tax Credit.

   a. True

   b. False

Basic Scenario 3: Eric and Fiona Fisher

Interview Notes

- Eric and Fiona Fisher are married and always file Married Filing Jointly.
- Eric earned $32,000 in wages and Fiona earned $24,000 in wages.
- The Fishers paid all the cost of keeping up a home and provided all the support for their two children, Grace and Ian, who lived with them all year.
- Grace is 14 years old and Ian turned 17 in November 2023.
- Eric, Fiona, Grace, and Ian 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 Fisher's children qualifies for the Child Tax Credit (CTC)?

   a. Grace

   b. Ian

   c. Grace and Ian

   d. Neither

6. The Additional Child Tax Credit is limited to $_____ per child. (Note: whole number only, do not use special characters.)

Basic Scenario 4: Jack and Diane Gibson

Interview Notes

- Jack and Diane are married and will file a joint return.
- Diane is a U.S. citizen with a valid Social Security number. Jack is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Diane worked in 2023 and earned wages of $32,000. Jack worked part-time and earned wages of $18,000.
- The Gibsons have two children: Keith, age 12 and Hanna, age 18.
- The Gibsons provided the total support for their two children, who lived with them in the U.S. all year. Keith and Hanna are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Gibsons qualify for the Credit for Other Dependents.

   a. True

   b. False

8. The Gibsons qualify for the Earned Income Tax Credit even though Jack has an ITIN.

   a. True

   b. False

Basic Scenario 5: Jasmine Harris

Interview Notes

- Jasmine is single and turned 72 years old on October 1, 2023.
- Jasmine worked as a public historian at the local library and earned wages of $32,000. Jasmine also received Social Security benefits of $16,500. She received a taxable pension of $14,000.
- She retired from her previous job on October 30, 2020. During her career she contributed pretax dollars to a qualified 401(k) retirement plan through her employer.
- Jasmine cannot be claimed as a dependent by another taxpayer.
- Jasmine is a U.S. citizen with a valid Social Security number.

Basic Scenario 5: Test Questions

9. Jasmine does not qualify to claim the Earned Income Tax Credit because:

    a. She does not meet the age requirement

    b. She exceeds the earned income requirement

    c. She does not have a qualifying child

    d. Both a and b

10. Jasmine must take her first required minimum distribution by April 1, 2025.

    a. True

    b. False

Basic Scenario 6: Lucas Turner

Interview Notes

- Lucas Turner is single and has never been married.
- Lucas earned wages of $25,000 during the first half of the year. Lucas lost his job in July and received a total of $11,000 in unemployment compensation.
- Lucas is a welder and took a class at a local vocational school to improve his welding skills. He paid the cost of tuition and a course-related book. His qualified education expenses were $3,500.
- Lucas also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2023, he paid student loan interest of $750.
- Lucas does not have any dependents.
- Lucas is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Lucas must include his unemployment compensation on his 2023 tax return.

a. True

b. False

12. Lucas is eligible for the following credit:

a. Earned Income Credit

b. Lifetime Learning Credit

c. American Opportunity Credit

d. None of the above

13. Lucas can claim the student loan interest deduction as an adjustment to income on his tax return.

a. True

b. False

Basic Scenario 7: Owen and Kimberly Walker

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

- Owen, age 69 and Kimberly, age 64 elect to file Married Filing Jointly. Neither taxpayer is blind.
- Owen is retired. He received Social Security benefits and a pension.
- Owen and Kimberly's daughter Shelby, age 20, is a full-time college student in her third year of study. She is pursuing a degree in nursing and does not have a felony drug conviction. She received a Form 1098-T for 2023. 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 that paid the full tuition. Owen and Kimberly paid the cost of course-related books in 2023 not covered by scholarship. They paid $120 for a parking sticker, $5,500 for a meal plan, $850 for textbooks purchased at the college bookstore, and $200 for access to an online textbook.
- Owen and Kimberly paid more than half the cost of maintaining a home and support for Shelby.
- Owen and Kimberly do not have enough deductions to itemize on their federal tax return.
- Owen, Kimberly, and Shelby are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Owen and Kimberly 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 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: OWEN	M.I.	Last name: WALKER	Best contact number: YOUR PHONE NUMBER	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name: KIMBERLY	M.I.	Last name: WALKER	Best contact number: YOUR PHONE NUMBER	Is your spouse a U.S. citizen? ☒ Yes ☐ No

3. Mailing address: 5 PEBBLE LANE	Apt #	City: YOUR CITY	State: YS / ZIP code: YOUR ZIP

4. Your Date of Birth: 07/15/1954	5. Your job title: RETIRED	6. Last year, were you: 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: 01/30/1959	8. Your spouse's job title: CLERK	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

									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)
SHELBY WALKER	09/03/2003	DAUGH	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	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

Form W-2

	a Employee's social security number 128-00-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) 25-7XXXXXX		**1** Wages, tips, other compensation $24,000	**2** Federal income tax withheld $3,500
c Employer's name, address, and ZIP code CAVE STREET MARKET 200 ROCK ROAD YOUR CITY, YOUR STATE, ZIP		**3** Social security wages $24,000	**4** Social security tax withheld $1,488
		5 Medicare wages and tips $24,000	**6** Medicare tax withheld $348.00
		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. KIMBERLY WALKER 5 PEBBLE LANE YOUR CITY, YOUR STATE, ZIP		**11** Nonqualified plans	**12a** See instructions for box 12 Code DD $2,300
		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	25-7XXXXXX	$24,000				

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.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP	$ 18,000	2023	
	2a Taxable amount $ 18,000	Form 1099-R	
	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. This information is being furnished to the IRS.

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
40-100XXXX	127-00-XXXX	$	$ 6,000

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
OWEN WALKER	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other
5 PEBBLE LANE	7	☐	$ %

City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions
YOUR CITY, YOUR STATE, ZIP		$

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
OWEN WALKER	**127-00-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)*
$15,000.00		**$12,000.00**

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $12,000.00

Medicare Part B premiums deducted from your benefits $1,500

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$1,500.00

Box 7. Address

5 PEBBLE LANE
YOUR CITY, YOUR STATE, ZIP

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

Draft as of June 21, 2022 - Subject to Change

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP	$ 2,400	Form **1099-DIV** (Rev. January 2022)	
	1b Qualified dividends $ 2,400	For calendar year 20 23	
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy B For Recipient**
PAYER'S TIN: 38-4XXXXXX / RECIPIENT'S TIN: 127-00-XXXX	2c Section 1202 gain $	2d Collectibles (28%) gain $	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name: OWEN WALKER	3 Nondividend distributions $	4 Federal income tax withheld $ 240	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.
Street address (including apt. no.): 5 PEBBLE LANE	5 Section 199A dividends $	6 Investment expenses $	
	7 Foreign tax paid $	8 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP	9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
Account number (see instructions)	14 State / 15 State identification no.	16 State tax withheld $ / $	

Form **1099-DIV** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
BALDWIN UNIVERSITY 3700 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP	$ 9,500	2023	
	2	Form **1098-T**	
FILER'S employer identification no.: 89-7XXXXXX / STUDENT'S TIN: 129-00-XXXX	3		**Copy B For Student**
STUDENT'S name: SHELBY WALKER	4 Adjustments made for a prior year $	5 Scholarships or grants $ 9,500	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.): 5 PEBBLE LANE	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 ☐	
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

Baldwin University
Meal Plan

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

Received from:
Shelby Walker
$5,500.00

College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt
3 Textbooks: $850.00
Parking Sticker: $120.00

Payment for books is also on the college website.

Invoice #05684

Baldwin University

3700 Baldwin Avenue

Date	To	Ship To
August 12, 2023	**Shelby Walker** 5 Pebble Lane	Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	$200	$200
		Subtotal	$200
		Sales Tax	
		Shipping & Handling	
		Total	**$200**

Thank you for your business!

Basic Scenario 7: Test Questions

14. Owen and Kimberly's standard deduction amount is $29,200.

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

15. Owen and Kimberly's total qualified education expenses used to calculate the American Opportunity Credit is:

- **a.** $850
- **b.** $1,050
- **c.** $2,500
- **d.** $5,620

16. Owen and Kimberly Walker can claim the Credit for Other Dependents.

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

17. What is the total amount of the Walker's federal income tax withholding.

- **a.** $7,500
- **b.** $9,500
- **c.** $11,000
- **d.** $11,240

18. The taxable amount of Owen’s Social Security is $12,715.00.

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

19. Which of the following statements are true?

- **a.** Qualified dividends are part of the total ordinary dividends.
- **b.** Qualified dividends qualify for lower, long-term capital gains tax rates.
- **c.** Qualified dividends are reported on Form 1099-DIV.
- **d.** All of the above.

Basic Scenario 8: Zoe Watson

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

- Zoe is single and 47 years old.
- Zoe has two children. Yvonne, age 19, has a job and earned wages of $5,200. Joshua, age 26 is totally and permanently disabled and received Social Security benefits of $4,500. Both children lived with her all year.
- Zoe paid all the cost of keeping up the home and more than half the support for her children.
- Zoe 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 2023 tax year.
- Zoe, Yvonne, and Joshua 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 Adelphia Bank and Trust. Zoe provided a voided check.

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?
ZOE		WATSON	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
320 MAIN STREET		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
08/23/1976	RETIRED	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)
YVONNE WATSON	05/09/2004	DAUGH	12	YES	YES	S	NO	NO					
JOSHUA WATSON	07/31/1997	SON	12	YES	YES	S	NO	YES					

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

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.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
RUTHERFORD CORPORATION 1800 SPRING STREET YOUR CITY, YOUR STATE, ZIP	$ 45,000	2023	
	2a Taxable amount $ 45,000	Form 1099-R	
	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. This information is being furnished to the IRS.
PAYER'S TIN: 56-7XXXXXX	RECIPIENT'S TIN: 131-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,500
RECIPIENT'S name ZOE WATSON		5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $
Street address (including apt. no.) 320 MAIN STREET		7 Distribution code(s): 3 IRA/SEP/SIMPLE ☐	8 Other $ %
City or town, state or province, country, and ZIP or foreign postal code		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

Zoe Watson 1234
320 Main Street
YOUR CITY, STATE, ZIP

20

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

Adelphia Bank and Trust
Anytown, State 00000

VOID

For _____

⑆111000025⑆ 123456789 1234

Basic Scenario 8: Test Questions

20. Zoe's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.

a. True

b. False

21. The most advantageous filing status that Zoe can claim is?

a. Single

b. Married Filing Separately

c. Head of Household

d. Qualifying Surviving Spouse (QSS)

22. Who is Zoe's qualifying child for purposes of claiming the Earned Income Tax Credit?

a. Yvonne

b. Joshua

c. Both Yvonne and Joshua

d. Neither Yvonne nor Joshua.

23. Can Zoe claim Joshua as a dependent?

a. Yes, because Joshua meets the relationship test.

b. No, because he is over the age limit.

c. Yes, because Joshua is permanently and totally disabled.

d. Both a and c

24. Zoe anticipates a balance due for next year. What actions should she take to prevent having a balance due.

a. Submit a revised W-4P to increase her withholding

b. Make estimated tax payments

c. Do nothing and file her return as usual

d. Both a and b

Basic Scenario 9: Hailey Simpson

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

- Hailey is 32 years old and married to Liam. Liam passed away on February 2, 2021. Hailey has not remarried.
- Hailey's nine-year-old daughter, Olivia, lived with her the entire year.
- Hailey paid more than half the cost of keeping up a home and support for Olivia.
- Hailey took a distribution from her traditional IRA in January to pay for her new roof.
- Hailey was a full-time high school teacher and earned $45,000 in wages. Hailey purchased supplies including masks and hand sanitizer for her class out of her own pocket totaling $450.
- Hailey received a W-2G in the amount of $2,500 from the local casino.
- Hailey paid child and dependent care expenses for Olivia while she worked.
- Hailey and Olivia are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Hailey 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 and her checking account number is 123456789.

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?
HAILEY		SIMPSON	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
176 PACKER DRIVE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:		9. Last year, was your spouse:	
02/14/1991	TEACHER	a. Full-time student	☐ Yes ☒ No	a. Full-time student	☐ Yes ☐ No
		b. Totally and permanently disabled	☐ Yes ☒ No	b. Totally and permanently disabled	☐ Yes ☐ No
		c. Legally blind	☐ Yes ☒ No	c. Legally blind	☐ Yes ☐ No
7. Your spouse's Date of Birth	8. Your spouse's job title				

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: 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 (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)
OLIVIA SIMPSON	01/21/2014	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 141-00-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) 38-5XXXXXX		**1** Wages, tips, other compensation $45,000	**2** Federal income tax withheld $2,850
c Employer's name, address, and ZIP code WILCOX SCHOOL DISTRICT 1200 MAIDEN LANE YOUR CITY, YOUR STATE, ZIP		**3** Social security wages $45,000	**4** Social security tax withheld $2,790
		5 Medicare wages and tips $45,000	**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 / Last name / Suff. HAILEY SIMPSON 176 PACKER DRIVE YOUR CITY, YOUR STATE, ZIP		**11** Nonqualified plans	**12a** See instructions for box 12 Code
		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	38-5XXXXXX	$45,000	$1,050			

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.

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	**1** Reportable winnings	**2** Date won	OMB No. 1545-0238
MOUNTAINTOP CASINO **777 CREST ROAD** **YOUR CITY, YOUR STATE, ZIP**	$ 2,500	03/16/2023	**Form W-2G Certain Gambling Winnings**
	3 Type of wager: Slots	**4** Federal income tax withheld $ 600	(Rev. January 2021)
	5 Transaction	**6** Race	For calendar year 20 23
	7 Winnings from identical wagers $	**8** Cashier	
PAYER'S federal identification number: 38-6XXXXXX / PAYER'S telephone number	**9** Winner's taxpayer identification no.: 141-00-XXXX	**10** Window	For Privacy Act and Paperwork Reduction Act Notice, see the current **General Instructions for Certain Information Returns.**
WINNER'S name: **HAILEY SIMPSON**	**11** First identification: YS987654	**12** Second identification: YS 31600XXX	
Street address (including apt. no.): **176 PACKER DRIVE**	**13** State/Payer's state identification no.	**14** State winnings $	
City or town, province or state, country, and ZIP or foreign postal code: **YOUR CITY, YOUR STATE, ZIP**	**15** State income tax withheld $	**16** Local winnings $	**File with Form 1096**
	17 Local income tax withheld $	**18** Name of locality	**Copy A For Internal Revenue Service Center**

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

Signature ▶ **Date ▶**

Form **W-2G** (Rev. 1-2021) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page

☐ 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.
SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP	$ 9,000	2023	
	2a Taxable amount $ 9,000	Form 1099-R	
	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: 38-2XXXXXX / RECIPIENT'S TIN: 141-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,800	
RECIPIENT'S name: HAILEY SIMPSON	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.): 176 PACKER DRIVE	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

☐ 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
MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP		2023 Form 1098-E	
RECIPIENT'S TIN: 20-7XXXXXX	BORROWER'S TIN: 141-00-XXXX	1 Student loan interest received by lender $ 375	Copy C For Recipient
BORROWER'S name: HAILEY SIMPSON Street address (including apt. no.): 176 PACKER DRIVE 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

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare
303 Twiggs Trail
Your City, State Zip

Date: December 31, 2023

Received From:
Hailey Simpson
178 Packer Drive

EIN: 38-5XXXXXX
Provider: Lynn Smith

Description	Price	Total
After-School Care for Oliva Simpson	$3,000	$3,000

Total Amount Received for 2023 Childcare **$3,000**

Thank you for your business!

Hailey Simpson
178 Packer Dr
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

VOID

Adelphia Bank and Trust
Anytown, State 00000

For _____

:111000025 : 123456789 1234

Basic Scenario 9: Test Questions

25. Hailey is **not** required to report her gambling winnings on her return.

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

26. Hailey's most advantageous filing status is:

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

27. Hailey must pay an additional 10% tax on the early distribution from her IRA.

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

28. Hailey 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

29. Hailey should use Form _____ to split her refund between her savings and checking accounts.

30. What amount can Hailey claim as an adjustment to income for the supplies she purchased out of pocket?

- **a.** $0
- **b.** $250
- **c.** $300
- **d.** $450