

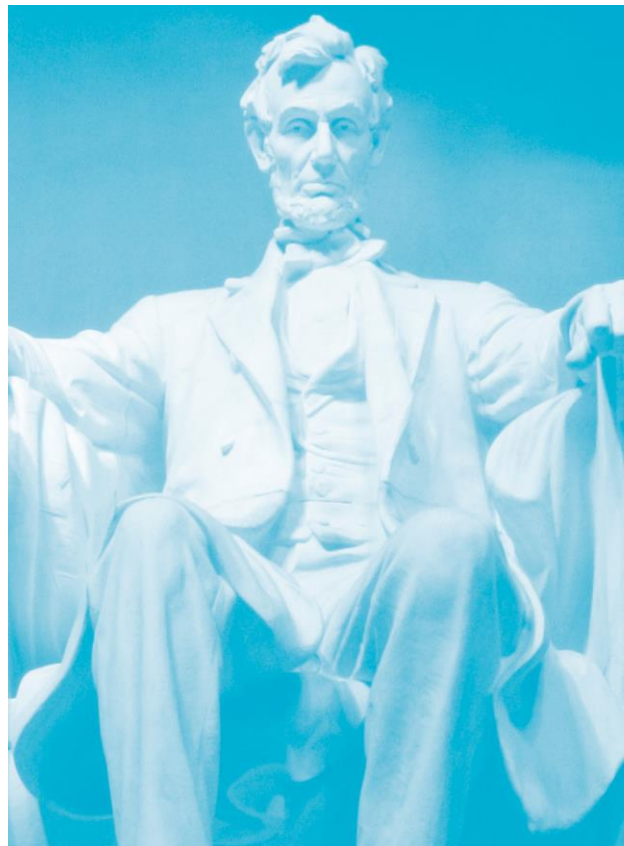
6744

VITA/TCE Volunteer Assistor's Test/Retest

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2024 Returns

Volume 3 of 6



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Form 6744 (Rev 10-2024) Catalog Number 74180H
Department of the Treasury **Internal Revenue Service** www.irs.gov

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Basic Scenario 9:

Irene Sanders

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.



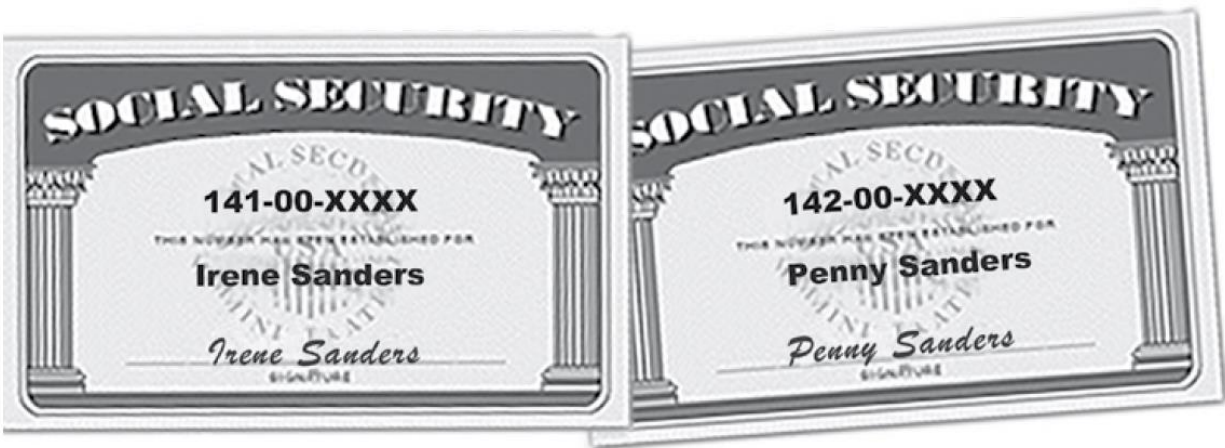
When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Irene is 33 years old and was married to Joel. Joel passed away on March 15, 2022. Irene has not remarried.
- Irene's 10-year-old daughter, Penny, lived with her the entire year.
- Irene paid more than half the cost of keeping up a home and support for Penny.

- Irene took a distribution from her traditional IRA in June to pay for her family vacation.
- Irene was a full-time elementary school art teacher and earned \$47,500 in wages. Irene purchased art supplies for her class out of her own pocket totaling \$350.
- Irene received a 1099-E for student loan interest she paid in 2024.
- Irene received a W-2G in the amount of \$3,600 from the local casino.
- Irene paid child and dependent care expenses for Penny while she worked.
- Irene and Penny are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Irene 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. Irene's checking account number is 123456789 and her savings account number is 987654321.



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Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">• 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• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, 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											
Your first name (pronouns, optional) Irene		M.I.	Last name Sanders		Your date of birth 2/14/1991		Your job Teacher				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 176 Packer Drive				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP		
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024:					Legally blind			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
A U.S. citizen					<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled			
In the U.S. on a visa					<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
A full-time student					<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN			
								<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
								Do you own or hold any digital assets			
								<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
If due a refund , would you like your refund					If you have a balance due , would you like to make a payment directly from						
<input type="checkbox"/> Direct deposit					<input type="checkbox"/> Check by mail	<input checked="" type="checkbox"/> Bank account					<input type="checkbox"/> Direct debit
<input checked="" type="checkbox"/> Split refund between accounts					<input type="checkbox"/> Other	<input type="checkbox"/> Set up installment agreement					<input type="checkbox"/> Mail payment to IRS
Would you like to receive written communications from the IRS in a language other than English					Would you like information on how to vote and/or how to register to vote			Would you like \$3 to go to the Presidential Election Campaign Fund			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
As of December 31, 2024, what was your marital status											
<input type="checkbox"/> Never Married			<input type="checkbox"/> Married			If married, were you married for all of 2024			<input type="checkbox"/> Yes <input type="checkbox"/> No		
						Did you live with your spouse during any part of the last six months of 2024			<input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Divorced			<input type="checkbox"/> Legally Separated			<input checked="" type="checkbox"/> Widowed			Year of spouse's death 3/15/2022		
Date of final decree			Date of separate maintenance decree								
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Penny Sanders	1/21/2014	DAUGHTER	12	S	Y	Y	Y	N			

Catalog Number 52121E

Paid any of the following expenses in 2024: <input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions	Standard or Itemized Deductions (To be completed by certified volunteer)		Notes/Comments	
	<input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction			
Paid any of these expenses in 2024: <input checked="" type="checkbox"/> (B) Student loan interest <input checked="" type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input checked="" type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments		
Did any of the following happen during 2024: <input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> Have a loss related to a declared federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes <input type="checkbox"/> Additional information you think we should know	Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available <input type="checkbox"/> Additional information for accurate tax preparation		Notes/Comments	

<p>1. Would you say you can carry on a conversation in English <input checked="" type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>2. Would you say you read a newspaper in English <input checked="" type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>3. Do you or any member of your household have a disability <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>4. Are you or your spouse a Veteran from the U.S. Armed Forces <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>5. What is your race and/or ethnicity (<i>select all that apply and enter additional details in the spaces below</i>)</p> <p><input type="checkbox"/> American Indian or Alaska Native (<i>enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.</i>)</p> <p><input type="checkbox"/> Asian (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Chinese</div> <div><input type="checkbox"/> Asian Indian</div> <div><input type="checkbox"/> Filipino</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Vietnamese</div> <div><input type="checkbox"/> Korean</div> <div><input type="checkbox"/> Japanese</div> </div> <p><i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> Black or African American (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> African American</div> <div><input type="checkbox"/> Jamaican</div> <div><input type="checkbox"/> Haitian</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Nigerian</div> <div><input type="checkbox"/> Ethiopian</div> <div><input type="checkbox"/> Somali</div> </div> <p><i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> Hispanic or Latino (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Mexican</div> <div><input type="checkbox"/> Puerto Rican</div> <div><input type="checkbox"/> Salvadoran</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Cuban</div> <div><input type="checkbox"/> Dominican</div> <div><input type="checkbox"/> Guatemalan</div> </div> <p><i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> Middle Eastern or North African (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Lebanese</div> <div><input type="checkbox"/> Iranian</div> <div><input type="checkbox"/> Egyptian</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Syrian</div> <div><input type="checkbox"/> Iraqi</div> <div><input type="checkbox"/> Israeli</div> </div> <p><i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Native Hawaiian</div> <div><input type="checkbox"/> Samoan</div> <div><input type="checkbox"/> Chamorro</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Tongan</div> <div><input type="checkbox"/> Fijian</div> <div><input type="checkbox"/> Marshallese</div> </div> <p><i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> White (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> English</div> <div><input type="checkbox"/> German</div> <div><input type="checkbox"/> Irish</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Italian</div> <div><input type="checkbox"/> Polish</div> <div><input type="checkbox"/> Scottish</div> </div> <p><i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>	<p>6. What is your spouse's race and/or ethnicity (<i>select all that apply and enter additional details in the spaces below</i>)</p> <p><input type="checkbox"/> American Indian or Alaska Native (<i>enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.</i>)</p> <p><input type="checkbox"/> Asian (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Chinese</div> <div><input type="checkbox"/> Asian Indian</div> <div><input type="checkbox"/> Filipino</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Vietnamese</div> <div><input type="checkbox"/> Korean</div> <div><input type="checkbox"/> Japanese</div> </div> <p><i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> Black or African American (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> African American</div> <div><input type="checkbox"/> Jamaican</div> <div><input type="checkbox"/> Haitian</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Nigerian</div> <div><input type="checkbox"/> Ethiopian</div> <div><input type="checkbox"/> Somali</div> </div> <p><i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> Hispanic or Latino (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Mexican</div> <div><input type="checkbox"/> Puerto Rican</div> <div><input type="checkbox"/> Salvadoran</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Cuban</div> <div><input type="checkbox"/> Dominican</div> <div><input type="checkbox"/> Guatemalan</div> </div> <p><i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> Middle Eastern or North African (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Lebanese</div> <div><input type="checkbox"/> Iranian</div> <div><input type="checkbox"/> Egyptian</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Syrian</div> <div><input type="checkbox"/> Iraqi</div> <div><input type="checkbox"/> Israeli</div> </div> <p><i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Native Hawaiian</div> <div><input type="checkbox"/> Samoan</div> <div><input type="checkbox"/> Chamorro</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Tongan</div> <div><input type="checkbox"/> Fijian</div> <div><input type="checkbox"/> Marshallese</div> </div> <p><i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> White (<i>provide details below</i>)</p> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> English</div> <div><input type="checkbox"/> German</div> <div><input type="checkbox"/> Irish</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Italian</div> <div><input type="checkbox"/> Polish</div> <div><input type="checkbox"/> Scottish</div> </div> <p><i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>
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Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/](https://www.treasury.gov/sorn) System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. 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.

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Forms W-2 & W-2G

22222		a Employee's social security number 141-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 38-5XXXXXX			1 Wages, tips, other compensation \$47,500		2 Federal income tax withheld \$3,200
c Employer's name, address, and ZIP code Wilcox School District 1200 Maiden Lane YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$47,500		4 Social security tax withheld \$2,945
			5 Medicare wages and tips \$47,500		6 Medicare tax withheld \$688.75
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Irene Sanders			Last name Suff.		11 Nonqualified plans
176 Packer Drive YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/>		12a
			Retirement plan <input checked="" type="checkbox"/>		12b
			Third-party sick pay <input type="checkbox"/>		12c
			14 Other		12d
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 38-5XXXXXX	16 State wages, tips, etc. \$47,500	17 State income tax \$1,100	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 — For State, City, or Local Tax Department

2024

Department of the Treasury—Internal Revenue Service

3232		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Winbig Casino 777 Jackpot Rd. YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$ 3,600		2 Date won 02/24/2024	
		3 Type of wager Slots		4 Federal income tax withheld \$ 600	
		5 Transaction		6 Race	
PAYER'S TIN 38-6XXXXXX		PAYER'S telephone no.		7 Winnings from identical wagers \$	
WINNER'S name Irene Sanders		11 First identification no. YS9 654		8 Cashier 10 Window	
Street address (including apt. no.) 176 Packer Drive		13 State/Payer's state identification no.		12 Second identification no. YS31600XXX	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		15 State income tax withheld \$		14 State winnings \$	
		17 Local income tax withheld \$		16 Local winnings \$	
				18 Name of locality	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identifies 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. 12-1-23) www.irs.gov/FormW2G Department of the Treasury Internal Revenue Service					

Form **W-2G** Certain Gambling Winnings
(Rev. December 2023)
For calendar year 20 24

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

File with Form 1096

Copy A
For Internal Revenue Service Center

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Gross distribution \$ 9,000		OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP		2a Taxable amount \$ 9,000		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department	
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 Irene Sanders 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		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		7 Distribution code(s) 1	
		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other \$ %		9a Your percentage of total distribution %	
		9b Total employee contributions \$		10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. <input type="checkbox"/>	
Account number (see instructions)		12 FATCA filing requirement <input type="checkbox"/>		13 Date of payment \$		14 State tax withheld \$	
		15 State/Payer's state no. \$		16 State distribution \$		17 Local tax withheld \$	
		18 Name of locality \$		19 Local distribution \$		20 State distribution \$	
Form 1099-R		www.irs.gov/Form1099R		Department of the Treasury - Internal Revenue Service		November 17, 2023	

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1576 2024 Form 1098-E		Student Loan Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP		[Redacted Box]		
RECIPIENT'S TIN 20-XXXXXX	BORROWER'S TIN 141-00-XXXX	1 Student loan interest received by lender \$ 700		Copy B For Borrower This is important tax information and is being furnished to the IRS. If required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name Irene Sanders		[Redacted Box]		
Street address (including apt. no.) 176 Packer Drive		[Redacted Box]		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		[Redacted Box]		
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004		

Form **1098-E** (keep for your records) www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

ONLY DRAFT

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare

303 Twiggs Trail

Your City, State Zip

KITTY KLOUD

Daycare

Date: December 31, 2024

Received From:

EIN: 38-5XXXXXX

Irene Sanders

Provider: Kitty Cloud Daycare

176 Packer Drive

Description	Price	Total
After-School Care for Penny Sanders	\$4,000	\$4,000
Total Amount Received for 2024 Childcare		\$4,000

Thank you for your business!

Irene Sanders

176 Packer Dr

YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF

\$

DOLLARS

Adelphi Bank and Trust

Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

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Basic Scenario 9:

Test Questions

25. Irene is required to report her gambling winnings on her return.
- a. True
 - b. False
26. Irene's most advantageous filing status is:
- a. Head of Household
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Qualifying Surviving Spouse (QSS)
27. Irene is not required to pay an additional 10% tax on the early distribution from her IRA. a.
- a. True
 - b. False

28. Irene 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. Irene should use Form _____ to split her refund between her savings and checking accounts.
30. What amount can Irene claim as an adjustment to income for the supplies she purchased out of pocket?
- a. \$0
 - b. \$300
 - c. \$325
 - d. \$350

Basic Course Retest Questions

Directions

The first five 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.**

Retest Basic Scenario 1: Bradley Cushion

Interview Notes

- Bradley is 39 years old and has never been married.
- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.

- Bradley and Chris are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year

Basic Scenario 1: Retest Questions

1. Bradley's most advantageous filing status for 2024 is Single.
 - a. True
 - b. False
2. What is the amount of Bradley's standard deduction?
 - a. \$0
 - b. \$14,600
 - c. \$21,900
 - d. \$23,850

Retest Basic Scenario 2: David and Ellen Farmer

Interview Notes

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.
- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

Basic Scenario 2:

Retest Questions

1. David and Ellen are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.
 - a. True
 - b. False
2. David and Ellen can claim the Earned Income Tax Credit because their investment income (taxable interest) is less than \$11,600.
 - a. True
 - b. False

Retest Basic Scenario 3: Felix and Gabriela Garcia

Interview Notes

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3:

Retest Questions

6. The Garcias qualify for the Child Tax Credit (CTC).
 - a. True
 - b. False
7. The refundable Additional Child Tax Credit is limited to \$1,700 per child.
 - a. True
 - b. False

Retest Basic Scenario 4:

Kevin and Ella Henderson

Interview Notes

- Kevin and Ella are married and will file a joint return.
- Ella is a U.S. citizen with a valid Social Security number. Kevin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Ella worked in 2024 and earned wages of \$38,500. Kevin worked part-time and earned wages of \$22,000.
- The Hendersons have two children: Lewis, age 11, and Tami, age 19.
- The Hendersons provided the total support for their two children, who lived with them in the U.S. all year. Lewis and Tami are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4:

Retest Questions

7. Tami qualifies the Hendersons for the Credit for Other Dependents.
 - a. True
 - b. False

8. Kevin has an ITIN, therefore the Hendersons cannot claim the Earned Income Tax Credit.
 - a. True
 - b. False

Retest Basic Scenario 5:

Kendall Holmes

Interview Notes

- Kendall is single and 63 years old.
- Kendall worked as a cook at the local elementary school and earned wages of \$9,250.
- Kendall cannot be claimed as a dependent by another taxpayer.
- Kendall is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

Basic Scenario 5:

Retest Questions

9. Kendall does **not** qualify for the Earned Income Tax Credit because she does not have any earned income.
 - a. True
 - b. False
10. Kendall's gross income of \$9,250 does not require her to file a federal income tax return
 - a. True
 - b. False

Retest Basic Scenario 6:

Matt Urban

Interview Notes

- Matt Urban is single, 24 years old, and has never been married.
- Matt earned wages of \$27,500 during the first half of the year. Matt lost his job in September and received a total of \$8,000 in unemployment compensation.
- Matt is a barber and took a class at a local barber institute to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Matt also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2024, he paid student loan interest of \$900.
- Matt does not have any dependents.

- Matt is a U.S. citizen with a valid Social Security number.

Basic Scenario 6:

Retest Questions

11. What is the taxable amount of Matt's unemployment compensation?
 - a. \$0
 - b. \$900
 - c. \$3,000
 - d. \$8,000
12. The class Matt took at his local barber institute qualifies him to claim the Lifetime Learning Credit.
 - a. True
 - b. False
13. Matt can deduct \$2,500 of student loan interest as an adjustment to his income.
 - a. True
 - b. False

Basic Scenario 7: Retest Questions

Directions

Refer to the scenario information for Paul and Lisa Alexander.

14. Paul and Lisa's standard deduction is:
 - a. \$14,600
 - b. \$21,900
 - c. \$29,200
 - d. \$30,750

15. Paul and Lisa can claim \$1,250 of qualified education expenses to calculate the American Opportunity Credit.
 - a. True
 - b. False

16. Paul and Lisa can claim the Credit for Other Dependents for Teresa.
- a. True
 - b. False
17. The Alexander's total amount of federal income tax withholding for 2024 is \$_____. (Note: whole number only, do not use special characters.)
18. How much of Paul's Social Security is taxable income?
- a. \$0
 - b. \$11,675
 - c. \$13,175
 - d. \$15,500
19. Qualified dividends are reported on Form 1099-DIV.
- a. True
 - b. False

Basic Scenario 8: Retest Questions

Directions

Refer to the scenario information for Amy Yager.

- 20. Amy's disability pension is reported as earned income wages until she reaches the minimum retirement age for her employer.
 - a. True
 - b. False
- 21. Amy is eligible to claim Head of Household on her tax return.
 - a. True
 - b. False

22. Wendy qualifies Amy for the Earned Income Tax Credit (EITC).
- a. True
 - b. False
23. Who qualifies as Amy's qualifying relative?
- a. Wendy
 - b. Kyle
 - c. Both Wendy and Kyle
 - d. Neither Wendy or Kyle
24. Amy can prevent having a balance due next year by adjusting her withholding if necessary.
- a. True
 - b. False

Basic Scenario 9: Retest Questions

Directions

Refer to the scenario information for Irene Sanders.

- 25. Irene must report \$_____ of her gambling winnings on her 2024 return. (Note: whole number only, do not use special characters.)
- 26. Irene's most advantageous filing status is Qualifying Surviving Spouse (QSS).
 - a. True
 - b. False
- 27. Irene must pay an additional_____ tax on the early distribution from her IRA.
 - a. 0%
 - b. 5%

- c. 10%
 - d. 15%
28. Irene is **not** eligible to claim Penny for the Child Tax Credit.
- a. True
 - b. False
29. Irene can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund.
- a. True
 - b. False
30. Irene can claim \$350 as an adjustment to income for classroom supplies she purchased.
- a. True
 - b. False

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.**

For fill in the blank questions: Round to the nearest whole number, do not use special characters: dollar sign (\$), comma (,), or period(.)

Advanced Scenario 1: Sharon Smith

Interview Notes

- Sharon's husband, Daniel, moved out of their home in February of 2022. Sharon has had no contact with Daniel since he

moved out. Sharon and Daniel are not legally separated.

- Sharon has one child, Lea, age 10. She will claim Lea as a dependent on her 2024 tax return.
- Sharon is 31 years old.
- Sharon earned \$44,500 in wages and received \$50 of interest. Sharon had lottery winnings of \$2,000 reported on Form W-2G.
- Sharon paid all the costs of keeping up her home. She provided over half of the support for Lea.
- 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. Sharon qualifies for Head of Household filing status.
 - a. True
 - b. False
2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Lea?
 - a. Sharon
 - b. Daniel
 - c. Both Sharon and Daniel
 - d. Neither Sharon nor Daniel
3. Sharon is required to report her lottery winnings as income on her federal tax return.
 - a. True
 - b. False

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Advanced Scenario 2:

Jeff and Jane Spring

Interview Notes

- Jeff and Jane are married and want to file a joint return.
- Jeff is a U.S. citizen and has a valid Social Security number. Jane is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Jeff and Jane have two children, Joan, age 7, and Jim, age 15. Joan and Jim are U.S. citizens and have valid Social Security numbers.
- Jeff earned \$23,000 in wages.
- Jane earned \$21,000 in wages.
- In order to work, the Springs paid \$2,000 to their son, Jim, to care for Joan after school.
- Jeff and Jane provided all of the support for their two children.

Advanced Scenario 2:

Test Questions

4. What is the maximum amount Jeff and Jane are eligible to claim for the Child Tax Credit (CTC)
 - a. \$6,000
 - b. \$4,000
 - c. \$3,000
 - d. \$2,000
5. The Springs qualify for the Child and Dependent Care Credit
 - a. True
 - b. False

Advanced Scenario 3:

Mary Wood

Interview Notes

- Mary Wood, age 58, is single.
- Mary earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Mary contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Mary's HSA.
- Mary's Form W-2 shows \$1,150 in Box 12 with code W. She has Form 5498-SA showing \$4,150 in Box 2.
- Mary has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:

- \$500 for nine visits to a physical therapist after her knee surgery
- \$1,000 unreimbursed doctor bills
- \$280 prescription medicine
- \$1,500 replacement of a crown
- \$300 deep cleaning for teeth
- \$40 over the counter medication
- \$260 gym membership (for her general health and fitness)
- Mary is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Mary 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
7. Form 8889, Part I is used to report HSA contributions made by _____.
- a. Mary
 - b. Mary's employer
 - c. Mary's mother
 - d. All of the above

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
- a. \$3,860
 - b. \$3,620
 - c. \$3,580
 - d. \$3,320

Advanced Scenario 4:

Cheryl Brown

Interview Notes

- Cheryl, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2024 was \$48,700 in W-2 wages.
- Cindy, age 24, and her daughter Cary, age 5, have lived with Cindy's mother, Cheryl, since Cindy separated from her spouse in April of 2023. Cindy's only income for 2024 was \$24,000 in wages. Cindy provided over half of her own support. Cary did not provide more than half of her own support.
- Cindy 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, Cary could be the qualifying child of _____.
- a. Only Cheryl
 - b. Only Cindy
 - c. Either Cheryl or Cindy
 - d. Neither Cheryl nor Cindy
10. Which of the following statements is true?
- a. Cindy is **not** eligible to claim Cary for the EIC because her filing status is married filing separate.
 - b. Cindy is **not** eligible to claim the EIC for Cary because she is under age 25.

- c. Cindy is **not** eligible to claim Cary for the EIC because her income is too high.
- d. None of the above statements is true.

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Advanced Scenario 5:

Elizabeth Greene

Interview Notes

- Elizabeth is 54 years old and files as single.
- Her 2024 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$2,000.
- Elizabeth would like to itemize her deductions on Form 1040 Schedule A this year.
- Elizabeth brings documents for the following items:
 - \$9,500 hospital and doctor bills
 - \$600 contributions to Health Savings Account (HSA)
 - \$3,600 state withholding (higher than Elizabeth's calculated state sales tax deduction)

- \$300 personal property taxes based on the value of the vehicle
- \$600 friend's personal GoFundMe campaign
- \$350 cash contributions to the Red Cross
- \$200 fair market value of clothing (in good used condition) donated to the Salvation Army (Elizabeth purchased the clothing for \$900)
- \$7,300 mortgage interest
- \$2,300 real estate tax
- \$1,500 homeowners association fees
- \$4,000 gambling losses

Advanced Scenario 5:

Test Questions

11. Elizabeth can claim the \$1,500 homeowners association fees as a deduction on her Form 1040, Schedule A.
 - a. True
 - b. False
12. What amount of gambling losses is Elizabeth eligible to claim as a deduction on her Form 1040, Schedule A?
 - a. \$0
 - b. \$1,000
 - c. \$2,000
 - d. \$4,000

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Advanced Scenario 6:

David Stone

Interview Notes

- David Stone is 28 years old and single. He provides all of his own support.
- David works at a gas station and earned \$18,500 in wages.
- David took two management courses at a community college to improve his job skills. He was less than a half time student. He wants to know if that qualifies for any educational tax benefit.
- David took an early distribution from his IRA of \$2,000 for tuition and \$500 for emergency repairs of his air conditioning system. This is the first time he has taken a distribution from his IRA.
- David 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. David is eligible to claim the American Opportunity Credit on his 2024 tax return.
- a. True
 - b. False
14. For which of the following IRA distributions will David owe an additional tax of 10%?
- a. \$2,000 for tuition
 - b. \$500 for emergency repairs
 - c. Both a and b
 - d. Neither a nor b

Advanced Scenario 7:

Vincent and Faith Hunter

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

- Vincent is a 5th grade teacher at a public school. Vincent and Faith are married and choose to file Married Filing Jointly on their 2024 tax return.
- Vincent worked a total of 1,800 hours in 2024. During the school year, he spent \$844 on unreimbursed classroom expenses.

- Faith retired in 2021 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.
- Vincent 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 2024. The Hunters determined that they were solvent as of the date of the canceled debt.
- Faith received \$280 from Jury duty.
- Their daughter, Hope, is in her second year of college pursuing a bachelor's degree in Physics at a qualified educational institution. She received a scholarship, and the terms require that it be used to pay tuition. The Hunters provided Form 1098-T and an account statement from the college that included additional expenses. On Form 1098-T for

the previous tax year, Box 7 was not checked. The Hunters paid \$1,500 for books and equipment required for Hope's courses. This information is also included on the college statement of account.

- The Hunters claimed the American Opportunity Credit last year for the first time.
- Hope does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



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Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">• 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• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, 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											
Your first name (pronouns, optional) VINCENT		M.I.	Last name HUNTER		Your date of birth 05/01/1964		Your job TEACHER				
Spouse's first name (pronouns, optional) FAITH		M.I.	Last name HUNTER		Spouse's date of birth 10/08/1955		Spouse's job RETIRED				
Mailing address 1234 CHARITY AVENUE				Apt #	City YOUR CITY			State YS	ZIP code YOUR ZIP		
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024:					Legally blind			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No			
A U.S. citizen		<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> No		Totally and permanently disabled		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					
In the U.S. on a visa		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Issued an identity protection PIN		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					
A full-time student		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No		Do you own or hold any digital assets		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					
If due a refund , would you like your refund					If you have a balance due , would you like to make a payment directly from						
<input checked="" type="checkbox"/> Direct deposit		<input type="checkbox"/> Check by mail			<input type="checkbox"/> Bank account		<input type="checkbox"/> Direct debit				
<input type="checkbox"/> Split refund between accounts		<input type="checkbox"/> Other			<input type="checkbox"/> Set up installment agreement		<input checked="" type="checkbox"/> Mail payment to IRS				
Would you like to receive written communications from the IRS in a language other than English					Would you like information on how to vote and/or how to register to vote			Would you like \$3 to go to the Presidential Election Campaign Fund			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
As of December 31, 2024, what was your marital status											
<input type="checkbox"/> Never Married		<input checked="" type="checkbox"/> Married		If married, were you married for all of 2024			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
				Did you live with your spouse during any part of the last six months of 2024			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
<input type="checkbox"/> Divorced		<input type="checkbox"/> Legally Separated					<input type="checkbox"/> Widowed				
Date of final decree		Date of separate maintenance decree					Year of spouse's death				
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
HOPE HUNTER	07/05/2005	DAUGHTER	12	S	YES	YES	YES	NO	Y	N	Y

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2024)

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:

Income to be included (To be completed by certified volunteer)

Notes/Comments

☒ (B) Wages as a part-time or full-time employee

How many jobs 1

☐ (B) W-2s Number of forms _____

☐ (B/A) Tips

☐ (B/A) Tips (basic when reported on W2)

☒ (B/A) Retirement account, pension or annuity proceeds

☐ (B/A) 1099-R (basic when taxable amount is reported)

☐ (B) Disability benefits

Number of forms _____

☒ (B) Social Security or Railroad Retirement Benefits

☐ (B) SSA-1099, RRB-1099

☐ (B) Unemployment benefits

☐ (B) 1099-G Number of forms _____

☐ (B) Refund of state or local income tax

☐ Did you receive a refund of state or local taxes ☐ Yes ☐ No

☐ Did you itemize last year ☐ Yes ☐ No

☐ (B) Interest or dividends (bank account, bonds, etc.)

☐ (B) 1099-INT/DIV Number of forms _____

☐ (A) Sale of stocks, bonds or real estate

Did you report a loss on last year's return ☐ Yes ☐ No

☐ (A) 1099-B Number of forms _____ (include
brokerage statement) ☐ Capital Loss carryover

☐ (B) Alimony

☐ (B) Alimony Amount \$ _____
Excluded from income ☐ Yes ☐ No

☐ (M) Income from renting out your house or a room in your house

If yes, did you use the dwelling unit as a personal residence and
rent it for few than 15 days ☐ Yes ☐ No

☐ (M) Rental income

☐ Income from renting personal property such as a vehicle

☐ Farm activity

☐ Farm income (out of scope)

☐ Gambling winnings, including lottery

☐ (B) W-2G or other gambling winnings (list losses below if taxpayer
can itemize deductions)

☐ Payments for contract or self-employment work

Did you report a loss on last year's return ☐ Yes ☐ No

☐ (A) Schedule C

☐ 1099-MISC Number _____

☐ 1099-K Number _____

☐ Other income reported elsewhere

☐ Schedule C expenses

☐ Any other money received during the year (example: cash
payments, jury duty, awards, virtual currency, royalties, union
strike benefits)

☐ Other income (see Pub 4012 for guidance on other income, i.e.,
scope of service chart)

Paid any of the following expenses in 2024: <input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions	Standard or Itemized Deductions (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Notes/Comments
Paid any of these expenses in 2024: <input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input checked="" type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input checked="" type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments
Did any of the following happen during 2024: <input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input checked="" type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> Have a loss related to a declared federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes <input type="checkbox"/> Additional information you think we should know	Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available <input type="checkbox"/> Additional information for accurate tax preparation	Notes/Comments

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2. Would you say you read a newspaper in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)			6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)		
<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)			<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)		
<input type="checkbox"/> Asian (provide details below) <div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese Enter, for example, Pakistani, Hmong, Afghan, etc.</div>			<input type="checkbox"/> Asian (provide details below) <div><input type="checkbox"/> Chinese<input type="checkbox"/> Asian Indian<input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese<input type="checkbox"/> Korean<input type="checkbox"/> Japanese Enter, for example, Pakistani, Hmong, Afghan, etc.</div>		
<input type="checkbox"/> Black or African American (provide details below) <div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</div>			<input type="checkbox"/> Black or African American (provide details below) <div><input type="checkbox"/> African American<input type="checkbox"/> Jamaican<input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian<input type="checkbox"/> Ethiopian<input type="checkbox"/> Somali Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</div>		
<input type="checkbox"/> Hispanic or Latino (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan Enter, for example, Colombian, Honduran, Spaniard, etc.</div>			<input type="checkbox"/> Hispanic or Latino (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan Enter, for example, Colombian, Honduran, Spaniard, etc.</div>		
<input type="checkbox"/> Middle Eastern or North African (provide details below) <div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli Enter, for example, Moroccan, Yemeni, Kurdish, etc.</div>			<input type="checkbox"/> Middle Eastern or North African (provide details below) <div><input type="checkbox"/> Lebanese<input type="checkbox"/> Iranian<input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian<input type="checkbox"/> Iraqi<input type="checkbox"/> Israeli Enter, for example, Moroccan, Yemeni, Kurdish, etc.</div>		
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<input type="checkbox"/> White (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish <input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish Enter, for example, French, Swedish, Norwegian, etc.</div>			<input type="checkbox"/> White (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish <input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish Enter, for example, French, Swedish, Norwegian, etc.</div>		

Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/](https://www.treasury.gov/sorn) System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. 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.

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22222		a Employee's social security number 416-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 35-700XXXX			1 Wages, tips, other compensation \$37,353.00		2 Federal income tax withheld \$3,200.00		
c Employer's name, address, and ZIP code CLEAR CREEK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$38,353.00		4 Social security tax withheld \$2,377.89		
			5 Medicare wages and tips \$38,353.00		6 Medicare tax withheld \$556.12		
			Social security tips		8 All other tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial VINCENT 1234 CHARITY AVENUE YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a D \$1,000.00		
			13 Statutory employee <input type="checkbox"/>		12b <input type="checkbox"/>		
			Retirement plan <input checked="" type="checkbox"/>		12c <input type="checkbox"/>		
			Third-party sick pay <input type="checkbox"/>		12d <input type="checkbox"/>		
f Employee's address and ZIP code			14 Other				
15 State YS		Employer's state ID number 57-200XXXX		16 State wages, tips, etc. \$37,353.00		17 State income tax \$500.00	
						18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2024
Department of the Treasury—Internal Revenue Service

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. LIBERTY ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 20,100.00		OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department
PAYER'S TIN 41-200XXXX		2a Taxable amount \$		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		
RECIPIENT'S TIN 417-00-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,010.00		
RECIPIENT'S name FAITH HUNTER Street address (including apt. no.) 1234 CHARITY AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		8 Other \$ %		
		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 <input type="checkbox"/>		16 State distribution \$
Account number (see instructions)		13 Date of payment		14 State tax withheld \$		19 Local distribution \$
				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

2024

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

Box 1. Name FAITH HUNTER		Box 2. Beneficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 2024 \$23,899	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2022 (Box 3 minus Box 4)
<div>DESCRIPTION OF AMOUNT IN BOX 3</div> <div>Paid by check or direct deposit: \$19,412.60</div> <div>Medicare Part B premiums deducted from your benefits \$2,096.40</div> <div>Total additions:</div> <div>Benefits for 2024: \$23,899</div>		<div>DESCRIPTION OF AMOUNT IN BOX 4</div>
		Box 6. Voluntary Federal Income Tax Withholding \$2,390
		Box 7. Address 1234 CHARITY 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. NEW BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Date of identifiable event 09/25/2024	OMB No. 1545-2281	Cancellation of Debt
		2 Amount of debt discharged \$ 850.00	Form 1099-C (Rev. January 2022)	
		3 Interest, if included in box 2 \$	For calendar year 20 24	
CREDITOR'S TIN 31-700XXXX	DEBTOR'S TIN 416-00-XXXX	4 Debt description CREDIT CARD		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.
DEBTOR'S name VINCENT HUNTER		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>		
Street address (including apt. no.) 1234 CHARITY AVENUE		6 Identifiable event code		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		7 Fair market value of property \$		
Account number (see instructions)				

Form **1099-C** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service



Clark Community College

Statement of Account

December 31, 2024

HOPE HUNTER
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2024	Tuition – Fall Semester 2024	+\$5,722.00	
08/30/2024	Scholarship		-\$3,202.00
09/03/2024	Parking pass	+\$400.00	
09/04/2024	Campus Bookstore charge to student account for course-related books	+\$1,500.00	
09/05/2024	Payment – check #4321		-\$4,420.00

12/31/2024 Account Balance.....\$0.00

Vincent and Faith Hunter
1234 Charity Avenue
YOU CITY, YOUR STATE, ZIP

1234

PAY TO THE
ORDER OF

20

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

:111000025 : 123456789

1234

VOID

Advanced Scenario 7:

Test Questions

15. What is the taxable portion of Faith's pension from Liberty Enterprises using the simplified method?
- a. \$0
 - b. \$18,841.00
 - c. \$19,519.00
 - d. \$20,100.00
16. The Hunters are eligible to claim the credit for other dependents on their tax return.
- a. True
 - b. False
17. What is the total amount of other income reported on the Hunters' Form 1040 Schedule 1?
- a. \$0

- b. \$280
 - c. \$850
 - d. \$1,130
18. Vincent is eligible to deduct qualified educator expenses in the amount of \$_____
- (Note: whole number only, do not use special characters.)
19. What is the Hunters' standard deduction on their 2024 tax return?
- a. \$21,900
 - b. \$23,450
 - c. \$29,200
 - d. \$30,750
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 taxable amount of Faith's Social Security income as reported on their Form 1040 is:
- a. \$ 0
 - b. \$19,413
 - c. \$20,314
 - d. \$23,899
22. What is the Hunters' total federal income tax withholding?
- a. \$4,400
 - b. \$5,210
 - c. \$5,590
 - d. \$7,600

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Advanced Scenario 8:

Stephanie Winter

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

- Stephanie is a paralegal, age 26, and single.
- Stephanie has investment income and a consolidated broker's statement.
- Stephanie is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099NEC and a Form

1099-K. She received additional cash payments of \$570 including tips.

- Stephanie uses the cash method of accounting. She uses business code 492000.
- Stephanie provided a statement from Fast Eats indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
 - \$150 for insulated box rental
 - \$50 for vehicle safety inspection (required by Fast Eats)
 - \$600 for Fast Eats fees
- Stephanie also kept receipts for the following out-of-pocket expenses:
 - \$80 for tolls while making deliveries
 - \$300 for speeding ticket
 - \$160 for Stephanie's lunches

- Stephanie's record keeping application shows she has driven a total of 3,000 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 2024 was 12,500 miles. Of that, 9,500 miles were personal and commuting miles. Stephanie will take the standard business mileage rate.
- Stephanie is paying on her student loan from 2019, when she completed her undergraduate degree.
- Stephanie is working towards her Juris Doctorate degree to start a new career as a lawyer.
- She took a few college courses this year at an accredited college.
- Stephanie took an early distribution of \$5,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her

educational expenses for the current year. She has never made any non-deductible contributions to her IRA.

- If Stephanie has a refund, she would like it deposited into her checking account.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">• 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• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, 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											
Your first name (pronouns, optional) STEPHANIE		M.I.	Last name WINTER		Your date of birth 03/08/1998		Your job PARALEGAL				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 160 UNIVERSITY DRIVE			Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP		
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024: A U.S. citizen In the U.S. on a visa A full-time student				Legally blind Totally and permanently disabled Issued an identity protection PIN Do you own or hold any digital assets			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No				
If due a refund , would you like your refund <input checked="" type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other				If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Set up installment agreement <input checked="" type="checkbox"/> Mail payment to IRS							
Would you like to receive written communications from the IRS in a language other than English <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language				Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Would you like \$3 to go to the Presidential Election Campaign Fund <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed Date of final decree Date of separate maintenance decree Year of spouse's death											
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2024)

Form **13614-C** (Rev. 10-2024)

Paid any of the following expenses in 2024: <input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions	Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024: <input checked="" type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input checked="" type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments
Did any of the following happen during 2024: <input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> Have a loss related to a declared federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes <input type="checkbox"/> Additional information you think we should know	Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____ <input type="checkbox"/> Additional information for accurate tax preparation	Notes/Comments

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2. Would you say you read a newspaper in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below)			6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below)		
<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)			<input type="checkbox"/> American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)		
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<input type="checkbox"/> Hispanic or Latino (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran</div> <div><input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div> <div>Enter, for example, Colombian, Honduran, Spaniard, etc.</div>			<input type="checkbox"/> Hispanic or Latino (provide details below) <div><input type="checkbox"/> Mexican<input type="checkbox"/> Puerto Rican<input type="checkbox"/> Salvadoran</div> <div><input type="checkbox"/> Cuban<input type="checkbox"/> Dominican<input type="checkbox"/> Guatemalan</div> <div>Enter, for example, Colombian, Honduran, Spaniard, etc.</div>		
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<input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below) <div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro</div> <div><input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div> <div>Enter, for example, Chuukese, Palauan, Tahitian, etc.</div>			<input type="checkbox"/> Native Hawaiian or Pacific Islander (provide details below) <div><input type="checkbox"/> Native Hawaiian<input type="checkbox"/> Samoan<input type="checkbox"/> Chamorro</div> <div><input type="checkbox"/> Tongan<input type="checkbox"/> Fijian<input type="checkbox"/> Marshallese</div> <div>Enter, for example, Chuukese, Palauan, Tahitian, etc.</div>		
<input type="checkbox"/> White (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish</div> <div><input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div> <div>Enter, for example, French, Swedish, Norwegian, etc.</div>			<input type="checkbox"/> White (provide details below) <div><input type="checkbox"/> English<input type="checkbox"/> German<input type="checkbox"/> Irish</div> <div><input type="checkbox"/> Italian<input type="checkbox"/> Polish<input type="checkbox"/> Scottish</div> <div>Enter, for example, French, Swedish, Norwegian, etc.</div>		

Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/SORN](https://www.treasury.gov/sorn). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. 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.

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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2024) For calendar year <u>2024</u>		Nonemployee Compensation
PAYER'S TIN 63-400XXXX	RECIPIENT'S TIN 605-00-XXXX	1 Nonemployee compensation \$ 1,000.00		
RECIPIENT'S name STEPHANIE WINTER		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		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.
Street address (including apt. no.) 160 UNIVERSITY DRIVE		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. 1-2024) (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. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		FILER'S TIN 63-400XXXX		OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year <u>2024</u>		Payment Card and Third Party Network Transactions
PAYEE'S TIN 605-00-XXXX		1a Gross amount of payment card/third party network transactions \$ 8,225.00		2 Merchant category code		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>		3 Number of payment transactions 325		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.
PAYEE'S name STEPHANIE WINTER		5a January \$ 700.00		5b February \$ 750.00		
Street address (including apt. no.) 160 UNIVERSITY DRIVE		5c March \$ 900.00		5d April \$ 775.00		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5e May \$ 700.00		5f June \$ 350.00		
PSE'S name and telephone number		5g July \$ 500.00		5h August \$ 450.00		
		5i September \$ 750.00		5j October \$ 700.00		
		5k November \$ 900.00		5l December \$ 750.00		
Account number (see instructions)		6 State		7 State identification no.		
				8 State income tax withheld \$		

Form **1099-K** (Rev. 3-2024) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service



Note: She also received \$570 in cash payments per the interview notes.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

Stephanie Winter
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer’s Fed ID Number: 40-200XXXX

Form 1099-DIV* 2024 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	FATCA Filing Requirement	
12	Exempt Interest Dividends	0.00
13	Specified Private Activity Bond Interest Dividends	0.00
14	State	YS
15	State Identification No.	01-XXXXXXX
16	State Tax Withheld	0.00

Form 1099-MISC* 2024 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* 2024 Interest Income
Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	50.00
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 2024 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	5,100.00
Federal Income Tax Withheld	0.00

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.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

Stephanie Winter
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2024 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
Nebraska Co. Common Stock										
Sale	01/20/2024	02/29/2024	200.000	2,000.00	1,750.00	250.00				
TOTALS				2,000.00	1,750.00					

FORM 1099-B* 2024 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	10/31/2024	200.000	3,100.00	4,000.00	(900.00)				
TOTALS				3,100.00	4,000.00					

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.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1576 2024 Form 1098-E		Student Loan Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number FINANCIAL AID PARTNERS 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP				
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	1 Student loan interest received by lender \$ 3,750.00	Copy B For Borrower	
BORROWER'S name STEPHANIE WINTER Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004		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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
Form 1098-E		(keep for your records)	www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service	

ONLY DRAFT

September 28, 2023

DO NOT FILE

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MERCURY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 2,400.00 2	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold;">2024</div> Form 1098-T	
FILER'S employer identification no. 37-700XXXX	STUDENT'S TIN 605-00-XXXX	3	Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name STEPHANIE WINTER		4 Adjustments made for a prior year \$		5 Scholarships or grants \$
Street address (including apt. no.) 160 UNIVERSITY DRIVE		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 2025
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input checked="" type="checkbox"/>
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund \$			

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

September 28, 2023

Stephanie Winter
160 University Drive
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE
ORDER OF

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789

1234

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. The net short-term capital gain reported on Stephanie's Schedule D is \$_____. (Note: whole number only, do not use special characters.)
24. Which of the following can be claimed as a business expense on Stephanie's Schedule C?
 - a. Tolls
 - b. Speeding Ticket

- c. Lunches
 - d. All of the above
25. Stephanie can take a student loan interest deduction of \$3,750.
- a. True
 - b. False
26. What is the total standard mileage deduction for Stephanie's business on Schedule C?
- a. \$630
 - b. \$1,965
 - c. \$2,010
 - d. \$8,040
27. The amount of Stephanie's lifetime learning credit is \$480.
- a. True
 - b. False

28. What is Stephanie's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??
- a. \$0
 - b. \$240
 - c. \$260
 - d. \$500
29. To avoid having a balance due next year, Stephanie can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.
- a. True
 - b. False

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