

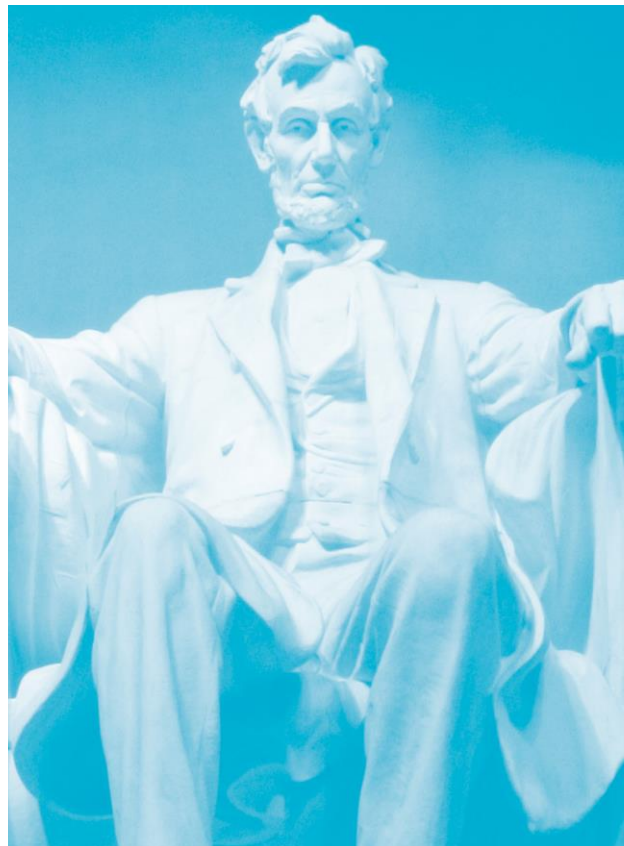
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2024 Returns

Volume 5 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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International Course Scenarios and Test Questions

Directions

The first two 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.**

International Scenario 1: Johnathan and Mckena Benders

Interview Notes

- Johnathan and Mckena currently live in Spain.
- They moved there on June 6, 2016, and rent a 2-bedroom apartment. Johnathan was transferred there for an indefinite period of time.

- Johnathan is employed by a U.S.-based Fortune 500 company and Mckena teaches English as a second language.
- Johnathan and Mckena returned to the U.S. for 7 days for a sporting event in February 2024. They also took a 10-day vacation to Morocco in October of 2024.
- Neither Johnathan nor Mckena work for the U.S. government.
- Johnathan and Mckena have a house in the U.S. It is vacant while they are overseas. Aunt Sally house-sits while they are living abroad.
- Johnathan and Mckena are U.S. citizens and have valid Social Security numbers.

International Scenario 1:

Test Questions

1. The 10-day vacation to Morocco can be included when counting the 330 days for the physical presence test.
 1. True
 2. False
2. In order for Johnathan and Mckena to claim the Foreign Earned Income Exclusion, they must _____.
 1. Demonstrate that their tax home is in a foreign country
 2. Meet the bona fide residence test or the physical presence test
 3. Have income that qualifies as foreign earned income
 4. All of the above

International Scenario 2: Trin and Cindy Yamamoto

Interview Notes

- Trin and Cindy are married and live in Kobe, Japan.
- Cindy is a U.S. citizen and has a valid Social Security number. Trin is a citizen of Japan and has an ITIN for U.S. tax filing purposes.
- In 2020, Trin and Cindy chose to treat Trin as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Trin and Cindy have a daughter, Carolyn, who was born on August 5, 2020. Carolyn is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.

- Trin's mother, Akari, moved in with them in 2021. Akari is a citizen of Japan and has no income.
- Cindy is employed by a Fortune 500 company and earned \$26,792.
- Trin works as a musician and earned the equivalent of \$21,475 in US dollars.
- Trin and Cindy provide all financial support for Carolyn and Akari.

International Scenario 2: Test Questions

3. Neither spouse wishes to revoke their election to treat Trin as a resident alien. What are Cindy's filing status options this year?
 - a. She must file Married Filing Separately
 - b. She must file Married Filing Jointly

- c. She can file as Single
 - d. She can choose to file Married Filing Separately or Married Filing Jointly
- 4. How can the Yamamotos decide to end their election to treat Trin as a resident alien?
 - a. Death of either spouse
 - b. Divorce or Legal Separation
 - c. Revocation in writing
 - d. All of the above
- 5. On a Married Filing Jointly return, can Trin and Cindy claim Akari as a dependent?
 - a. No, because Akari is not a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico

- b. Yes, because Akari meets the relationship test
 - c. Yes, because Akari is a qualifying relative with no income
 - d. None of the above
6. On a Married Filing Jointly return, Trin and Cindy are able to claim which of the following credits for Carolyn?
- a. Child Tax Credit
 - b. Earned Income Tax Credit
 - c. Other Dependents Credit
 - d. None of the above

International Scenario 3:

Gregory and Samantha Bean

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.

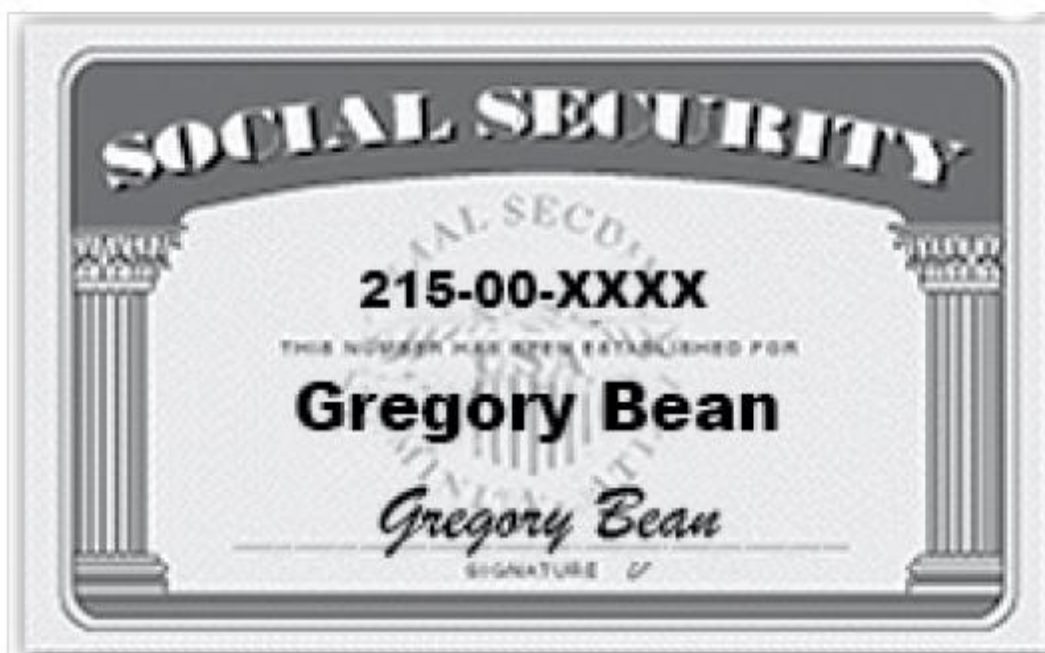
Interview Notes

- Gregory is a U.S. citizen married to Samantha who is a British citizen. Samantha has elected to be treated as a resident alien. They have both lived in England since March 12, 2020. They do not maintain an address in the U.S. and have no intentions of returning.

- Gregory considers himself a resident of England. They rent an apartment at 311 Downing Street, Manchester, UK W2SC5.
- Income:
 - Samantha has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income Exclusion for herself.
 - Gregory's visa type: Unlimited o Gregory works at the U.S. Embassy and has a Form W-2 for his salary.
 - In 2024, Gregory got a job working part-time as a food server. He works for the Manchester Stadium located at 678 Rowdy Road, Manchester, UK, 2WSC4. Gregory earned an equivalent of \$7,800 in wages and paid taxes totaling 500 Pounds. These taxes were paid to England.
 - Samantha works at her job as a paralegal for the firm of Rothchilds and

Randy. The firm is located at 10 New Drum Street, Manchester, UK, 1ECR3. She earned \$45,000 that she already converted to U.S. currency. She states that she paid English income taxes of 3,400 Pounds. The 2024 average annual exchange rate was 1 U.S. Dollar (USD) = 0.794 Pounds.

- Gregory was not required to file FinCen Form 114 or Form 8938.
- Gregory and Samantha did not itemize in 2023, and they do not have enough deductions to itemize in 2024.



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) GREGORY		M.I.	Last name BEAN		Your date of birth 11/15/1972		Your job US GOVT EMPLOYEE				
Spouse's first name (pronouns, optional) SAMANTHA		M.I.	Last name BEAN		Spouse's date of birth 06/15/1971		Spouse's job PARALEGAL				
Mailing address 311 DOWNING STREET			Apt #	City MANCHESTER			State UK		ZIP code W2SC5		
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			<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 type="checkbox"/> Direct deposit					<input checked="" type="checkbox"/> Check by mail						
<input type="checkbox"/> Split refund between accounts					<input type="checkbox"/> Other						
<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					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			Year of spouse's death
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.)

Catalog Number 52121E www.irs.gov 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) <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 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 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 checked="" type="checkbox"/> Additional information you think we should know FOREIGN INCOME AND FOREIGN TAX PAID	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 checked="" type="checkbox"/> Additional information for accurate tax preparation WILL NEED FORM 2555 AND FORM 1116	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		

☐ **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.)

☐ **Asian** (provide details below)

☐ Chinese☐ Asian Indian☐ Filipino

☐ Vietnamese☐ Korean☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** (provide details below)

☐ African American☐ Jamaican☐ Haitian

☐ Nigerian☐ Ethiopian☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** (provide details below)

☐ Mexican☐ Puerto Rican☐ Salvadoran

☐ Cuban☐ Dominican☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** (provide details below)

☐ Lebanese☐ Iranian☐ Egyptian

☐ Syrian☐ Iraqi☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** (provide details below)

☐ Native Hawaiian☐ Samoan☐ Chamorro

☐ Tongan☐ Fijian☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (provide details below)

☐ English☐ German☐ Irish

☐ Italian☐ Polish☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

☐ **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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☐ Vietnamese☐ Korean☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

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☐ Mexican☐ Puerto Rican☐ Salvadoran

☐ Cuban☐ Dominican☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

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☐ Lebanese☐ Iranian☐ Egyptian

☐ Syrian☐ Iraqi☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

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☐ Tongan☐ Fijian☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** (provide details below)

☐ English☐ German☐ Irish

☐ Italian☐ Polish☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

US GOVT EMPLOYEE INCOME NOT ELIGIBLE FOR FOREIGN INCOME EXCLUSION

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/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.

22222		a Employee's social security number 215-00-XXXX		OMB No. 1545-0008									
b Employer identification number (EIN) 25-1XXXXXX				1 Wages, tips, other compensation \$54,225.00		2 Federal income tax withheld \$5,423.00							
c Employer's name, address, and ZIP code U.S. EMBASSY 628 PRINCES WAY LONDON, UK 3WAC4				3 Social security wages \$54,225.00		4 Social security tax withheld \$3361.95							
				5 Medicare wages and tips \$54,225.00		6 Medicare tax withheld \$786.26							
				7 Social security tips		8 Allocated tips							
d Control number				9		10 Dependent care benefits							
e Employee's first name and initial GREGORY		Last name BEAN		Suff.		11 Nonqualified plans		12a					
311 DOWNING STREET MANCHESTER, UK W2SC5						13 Statutory employee <input type="checkbox"/>		12b					
						Retirement plan <input checked="" type="checkbox"/>		Third-party sick pay <input type="checkbox"/>					
						14 Other		12c					
f Employee's address and ZIP code						12d							
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2024

Department of the Treasury—Internal Revenue Service

DO NOT FILE

International Scenario 3:

Test Questions

7. What is the amount of foreign earned income excluded for Gregory?
 - a. \$0
 - b. \$7,800
 - c. \$45,000
 - d. \$54,225

8. Samantha is required to report the \$45,000 in wages from Rothchilds and Randy.
 - a. True
 - b. False

9. Which source of Gregory and Samantha's income is general category income for the Foreign Tax Credit?
- a. Wages from the Manchester Stadium
 - b. Wages from Rothchilds and Randy
 - c. Wages from the U.S.Embassy
 - d. None of the above
10. Which source of Gregory's income qualifies for the Foreign Earned Income Exclusion?
- a. Wages from the Manchester Stadium
 - b. Wages from U.S. Embassy
 - c. Both a and b
 - d. None of the above

11. What eligibility requirements must Gregory meet in order to be able to exclude his foreign earned income?
- a. He must meet the bona fide residence test or physical presence test.
 - b. He must have income that qualifies as foreign earned income.
 - c. His tax home must be in a foreign country.
 - d. All of the above
12. Gregory can claim both the Foreign Tax Credit for the 500 Pounds income taxes paid to England and exclude the \$7,800 foreign earned income from his part time job at the stadium.
- a. True
 - b. False

13. Gregory can include the amount of foreign tax paid to England as withheld Federal income taxes.
- a. True
 - b. False
14. Which of the following statements is true?
- a. The foreign earned income exclusion is voluntary.
 - b. The election for the foreign earned income exclusion is made by completing the Form 2555, Foreign Earned Income.
 - c. Once the election is made to exclude foreign earned income, that choice remains in effect for that year and all later years until revoked.
 - d. All of the above

15. What is the amount of foreign taxes paid on Samantha's wages, converted to U.S. dollars? (Round to the nearest dollar).
- a. \$0
 - b. \$630
 - c. \$4,282
 - d. \$5,423

International Course Retest Questions

Directions

The first two 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.**

International Scenario 1: Johnathan and Mckena Benders

Interview Notes

- Johnathan and Mckena currently live in Spain.
- They moved there on June 6, 2016, and rent a 2-bedroom apartment. Johnathan was transferred there for an indefinite period of time.
- Johnathan is employed by a U.S.-based Fortune 500 company and Mckena teaches English as a second language.
- Johnathan and Mckena returned to the U.S. for 7 days for a sporting event in February 2024. They also took a 10-day vacation to Morocco in October 2024.
- Neither Johnathan nor Mckena work for the U.S. government.

- Johnathan and Mckena have a house in the U.S. It is vacant while they are overseas. Aunt Sally house-sits while they are living abroad.
- Johnathan and Mckena are U.S. citizens and have valid Social Security numbers.

International Scenario 1:

Retest Questions

1. A short trip back to the U.S. doesn't prevent Johnathan and Mckena from claiming the bona fide residence test.
 - a. True
 - b. False
2. Which test qualifies Johnathan and Mckena for claiming the foreign earned income exclusion?
 - a. Bona fide resident test
 - b. Physical presence test
 - c. Both a and b
 - d. Neither a nor b

International Scenario 2: Trin and Cindy Yamamoto

Interview Notes

- Trin and Cindy are married and live in Kobe, Japan.
- Cindy is a U.S. citizen and has a valid Social Security number. Trin is a citizen of Japan and has an ITIN for S. tax filing purposes.
- In 2020, Trin and Cindy chose to treat Trin as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Trin and Cindy have a daughter, Carolyn, who was born on August 5, 2020. Carolyn is a U.S. citizen and has a valid Social Security number issued by the due date of the return, including extensions.

- Trin's mother, Akari, moved in with them in 2021. Akari is a citizen of Japan and has no income.
- Cindy is employed by a Fortune 500 company and earned \$26,792.
- Trin works as a musician and earned the equivalent of \$21,475 in U.S. Dollars.
- Trin and Cindy provide all financial support for Carolyn and Akari.

International Scenario 2:

Retest Questions

3. How should Trin's income be treated on a Married Filing Jointly return?
 - a. Trin's income does not need to be included on the return because Akari says he doesn't have to report it.
 - b. They do not have to file a return because their combined income is less than the foreign earned income exclusion limit

- c. Trin's income does not need to be included on the return because it is paid by a company in Japan
 - d. Trin's worldwide income must be reported on the return
- 4. Trin can revoke the election to be treated as a resident alien at anytime.
 - a. True
 - b. False
- 5. Trin and Cindy can claim Akari as a dependent.
 - a. True
 - b. False
- 6. Carolyn is a qualifying child for the Earned Income Tax Credit on the Yamamotos' return.
 - a. True
 - b. False

International Scenario 3:

Retest Questions

Directions

Refer to the scenario information for Gregory and Samantha Bean.

Interview Notes

- Gregory is a U.S. citizen married to Samantha who is a British citizen. Samantha has elected to be treated as a resident alien. They have both lived in England since March 12, 2020. They do not maintain an address in the U.S. and have no intentions of returning.
- Gregory considers himself a resident of England. They rent an apartment at 311 Downing Street, Manchester, UK W2SC5.

- Income:
 - Samantha has an ITIN of 911-00-XXXX, and she does not want to claim the Foreign Earned Income
 - Exclusion for herself.
 - Gregory's visa type: Unlimited o Gregory works at the U.S. Embassy and has a Form W-2 for his salary.
 - In 2024, Gregory got a job working part-time as a food server. He works for the Manchester Stadium located at 678 Rowdy Road, Manchester, UK, 2WSC4. Gregory earned an equivalent of \$7,800 in wages and paid taxes totaling 500 Pounds. These taxes were paid to England.
 - Samantha works at her job as a paralegal for the firm of Rothchilds and Randy. The firm is located at 10 New Drum Street, Manchester, UK, 1ECR3. She earned \$45,000 that she already

converted to U.S. currency. She states that she paid English income taxes of 3,400 Pounds. The 2024 average annual exchange rate was 1 U.S. Dollar (USD) = 0.794 Pounds.

- Gregory was not required to file FinCen Form 114 or Form 8938.
 - Gregory and Samantha did not itemize in 2023, and they do not have enough deductions to itemize in 2024.
7. The amount of Gregory's Foreign Earned Income Exclusion is \$7,800.
- a. True
 - b. False
8. Samantha does **not** have to report her wages from Rothchilds and Randy because:
- a. Foreign general category income is not taxable

- b. Form W-2 was not issued to her
 - c. She already paid foreign taxes to England on her wages
 - d. None of the above. She must report her worldwide income since she is being treated as a resident alien.
9. Which source of Gregory and Samantha's income is **not** classified as general category income for the Foreign Tax Credit?
- a. Wages from Rothchilds and Randy
 - b. Wages from the U.S. Embassy
 - c. All of the above
 - d. None of the above
10. Gregory is able to exclude his wages from the U.S. Embassy for the Foreign Earned Income Exclusion because he

is a civilian employee of the U.S. government.

- a. True
- b. False

11. Gregory does meet the requirements of the bona fide residence test and can exclude his foreign earned income.

- a. True
- b. False

12. Samantha is required to file Form 1116, Foreign Tax Credit, to claim the credit for the foreign taxes paid on her wages to England.

- a. True
- b. False

13. What is the amount of Federal income tax withheld on their Form 1040?
- a. \$500.00
 - b. \$3,361.95
 - c. \$3,786.26
 - d. \$5,423.00
14. Gregory does **not** need to file a Form 2555, Foreign Earned Income, with his tax return.
- a. True
 - b. False
15. To convert a sum of money into U.S. dollars, divide the amount of foreign currency by the exchange rate for the foreign currency to one U.S. dollar.
- a. True
 - b. False

Federal Tax Law Update Test for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and **use the Important Changes lesson in [Publication 4491](#), VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios.** All questions are based on calendar year 2024 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turned 73 in February 2024. Neither are blind.

- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb has earned income from his part time job. The total of Herb and Alice's wages, pension, and taxable Social Security income is \$54,500. They received no other income and have no adjustments in 2024.
- Herb and Alice's 12 year old foster child, Taylor, was placed in their care in March 2024 by an authorized agency responsible for placing children in foster homes.
- Herb, Alice and Taylor are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Test Questions

1. What is Herb and Alice's standard deduction?
 - a. \$27,700
 - b. \$29,200
 - c. \$30,750
 - d. \$32,300
2. When does Alice need to take her first Required Minimum Distribution (RMD)?
 - a. Alice is late. She was required to take her first RMD by April 1 of the year after the year she turned 70 ½.
 - b. By April 1, 2024
 - c. By December 31, 2024
 - d. By April 1, 2025

3. Herb and Alice qualify for the earned income credit (EIC).
- a. True, because Taylor is their qualifying child and their earned income and AGI is less than the threshold amount.
 - b. True, Taylor is not their qualifying child but they have earned income and adjusted gross income under the threshold for a married couple without a qualifying child.
 - c. False, because they are over the age limit for claiming the credit.
 - d. False, because their income is too high.

Scenario 2:

Chloe Carlow Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She is 51 years old.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2024.
- Chloe owns a home in the U.S. that she lives in all year as her principal residence.
 - In 2023, made improvements and claimed a \$1,200 energy efficient home improvement credit on her 2023 federal income tax return.
 - In 2024, she bought three new exterior doors for \$600 each to replace old doors

on her home. The new doors meet the energy star program requirements to claim the energy efficient home improvement credit. She expects the doors to remain in use for more than 5 years. The purchase price of the doors does not include labor.

Scenario 2: Test Questions

4. Chloe visits your site in February 2025 and says she wants to make the maximum IRA contribution for 2024. How much more can she contribute?
 - a. \$0 because it is after December 31 and too late to make a 2024 contribution
 - b. \$0 because she has already contributed the maximum allowed
 - c. \$1,000
 - d. \$2,000

5. What is the maximum amount of energy efficient home improvement credit that Chloe can claim on her 2024 federal income tax return for her new doors?
- a. \$0
 - b. \$500
 - c. \$540
 - d. \$1,800

Scenario 3:

Lexi Lincoln Interview Notes

- Lexi, age 32, is widowed. Her spouse died in September 2024. In 2023, they filed a joint return. Lexi does not have children or any other dependents.
- Lexi is the beneficiary of a section 529 qualified tuition plan (QTP) that her parents established in 1998. Lexi initiated

a rollover from her QTP account to fund her Roth IRA.

- Lexi has a self-only high deductible health care plan (HDHP) and a health savings account (HSA). She received Form 1099-SA showing a distribution of \$10,000 from her HSA. Her receipts show she paid:
 - \$300 for a doctor appointment for Lexi
 - \$1,500 for doctor appointments, prescriptions, and lab tests for Lexi's husband
 - \$200 for prescription medication for Lexi
 - \$8,000 for funeral expenses for her husband
- Lexi sold some of her used designer clothing through an online marketplace. She received Form 1099-K reporting the \$500 sale. She originally paid \$1,500 for the clothing.

- Lexi and her spouse are U.S. citizens with a valid Social Security numbers.

Scenario 3: Test Questions

6. What is Lexi's most advantageous allowable filing status?
 - a. Married Filing Jointly
 - b. Married Filing Separately
 - c. Single
 - d. Qualifying Surviving Spouse
7. How much of Lexi's Form 1099-SA amount is taxable?
 - a. \$0 because she had qualified medical expenses of \$10,000
 - b. \$8,000 because funeral costs are not qualified medical expenses
 - c. \$9,500 because Lexi cannot use money from her HSA to pay for her spouse's expenses

- d. \$9,700 because only Lexi's doctor appointments are qualified medical expenses
8. What conditions must be met in order for Lexi to have a valid QTP rollover to fund her Roth IRA?
- a. The rollover must be paid through a trustee-to-trustee transfer.
 - b. The rollover amount cannot be more than the Roth IRA annual contributions limit.
 - c. The rollover must be from a section 529 account that has been open for more than 15 years.
 - d. All of the above.

9. According to the [Instructions for Schedule 1](#), how should Lexi report the Form 1099-K she received?
- a. She should not report the transaction because a personal loss is not deductible.
 - b. On Schedule D (Form 1040), she should report a loss of \$1,000.
 - c. On Schedule 1 (Form 1040), she should enter \$500 on the line at the top of the form for a personal item sold at a loss.

Scenario 4: Siena King Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, and 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

- Siena King is 28 years old. Her divorce was final on May 31, 2024.
- In March, shortly after experiencing domestic abuse by her spouse, Siena took a \$7,000 distribution from her retirement plan to start divorce proceedings and get her own apartment.
- Siena's 4 year old daughter, Kenna, lives with her. Siena pays all the costs of keeping up the home where they live and all of Kenna's support.
- Siena's mother, Stacy, lived with Siena all year. She watches Kenna while Siena works. Stacy receives \$12,000 per year from Social Security, and a taxable pension of \$500 per month. Stacy is

widowed. Siena calculated that Siena paid more than half of her mother's support for the year.

- Siena is a full-time science teacher at a local public middle school. She spent \$400 of her own money to purchase supplies for labs she conducted with her students. She did not receive any reimbursement for these expenses.
- On weekends and during the summer, Siena cleans houses. She provides Form 1099-K showing credit card payments she received. She was also paid \$5,200 in cash. Siena kept the following record of her expenses:
 - \$350 for cleaning supplies o 1,250 miles driven between her home and the first and last cleaning job of the day.
 - 3,500 miles driven between cleaning jobs o \$100 on tolls
 - \$50 for parking tickets

- \$520 for snacks and lunches Siena ate while working
- She drove 10,000 miles for personal purposes. She does not have a separate car for personal use. She started using her car for business on May 17, 2023.
- Siena, Kenna, and Stacy are U.S. citizens, have valid Social Security numbers, and lived in the United States all year.



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) SIENA		M.I. A	Last name KING		Your date of birth 06/07/1996		Your job TEACHER				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 457 CHESTNUT STREET				Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP	
Telephone number YOUR PHONE #		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 type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts					<input checked="" type="checkbox"/> Check by mail <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"/> Set up installment agreement			<input type="checkbox"/> Direct debit <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 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 checked="" type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed Date of final decree 5/31/2024 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.)
KENNA KING	03/01/2020	DAUGHTER	12	S	Y	Y	N	N			
STACEY CHAMBERS	08/10/1956	PARENT	12	S	Y	Y	N	N			

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 checked="" 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 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

		a Employee's social security number 601-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 20-900XXXX				1 Wages, tips, other compensation 42,000.00		2 Federal income tax withheld 4,200.00					
c Employer's name, address, and ZIP code DILLARD COUNTY SCHOOL DISTRICT 143 ROCK ROAD YOUR CITY, YOUR STATE ZIP				3 Social security wages 45,000.00		4 Social security tax withheld 2,790.00					
				5 Medicare wages and tips 45,000.00		6 Medicare tax withheld 625.50					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial SIENA KING		Last name 256 ELM STREET YOUR CITY, YOUR STATE ZIP		Suff.	11 Nonqualified plans			12a See instructions for box 12 E 3,000.00			
				13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>		12b			
				14 Other			12c				
							12d				
f Employee's address and ZIP code											
15 State YS	Employer's state ID number 1234567-89		16 State wages, tips, etc. 42,000.00	17 State income tax 1,260.00	18 Local wages, tips, etc. 42,000.00	19 Local income tax 420.00		20 Locality name			

Form W-2 Wage and Tax Statement 2024

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

1	Gross distribution	
	\$	7,000.00
2a	Taxable amount	
	\$	7,000.00

OMB No. 1545-0119

2024

Form **1099-R**

2b Taxable amount not determined	<input type="checkbox"/>	Total distribution	<input type="checkbox"/>
---	--------------------------	--------------------	--------------------------

3 Capital gain (included in box 2a)

4 Federal income tax withheld

\$ 1,400.00

5 Employee contributions/
Designated Roth
contributions or
insurance premiums

6 Net unrealized appreciation in employer's securities

7 Distribution code(s)	IRA/SEP/SIMPLE
1	<input type="checkbox"/>

8 Other	
\$	%

9a Your percentage of total distribution _____ %

9b Total employee contributions

14	State tax withheld	
\$		
\$		

16	State distribution
\$	7,000.00

17	Local tax withheld	
\$		
\$		

19 Local distribution

Department of the Treasury - Internal Revenue Service

Form 1099-K

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PAYMENT PROCESSING BANK 567 ALVIN AVENUE YOUR CITY, YOUR STATE ZIP	FILER'S TIN 20-400XXXX	OMB No. 1545-2205		Payment Card and Third Party Network Transactions
	PAYEE'S TIN 601-00-XXXX	Form 1099-K (Rev. March 2024)		
	1a Gross amount of payment card/third party network transactions \$ 10,000.00	For calendar year 2024		
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 checked="" type="checkbox"/> Third party network <input type="checkbox"/>	1b Card Not Present transactions \$	2 Merchant category code	Copy B For Payee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
	3 Number of payment transactions 100	4 Federal income tax withheld \$		
PAYEE'S name SIENA KING Street address (including apt. no.) 256 ELM STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE ZIP PSE'S name and telephone number	5a January \$ 500.00	5b February \$ 500.00		
	5c March \$ 500.00	5d April \$ 500.00		
	5e May \$ 1,500.00	5f June \$ 1,500.00		
	5g July \$ 1,500.00	5h August \$ 1,500.00		
	5i September \$ 500.00	5j October \$ 500.00		
	5k November \$ 500.00	5l December \$ 500.00		
	6 State	7 State identification no.	8 State income tax withheld \$ \$	
	Account number (see instructions)			

DO NOT FILE

Scenario 4: Test Questions

10. What is Siena's most advantageous allowable filing status?
 - a. Single
 - b. Qualifying Surviving Spouse
 - c. Married Filing Separately
 - d. Head of Household
11. Siena can claim her mother, Stacy, as a dependent.
 - a. True, because Siena provided over half of Stacy's support.
 - b. True, because Stacy lived with Siena for more than half the year.
 - c. False, because a taxpayer's parent cannot be their dependent.

- d. False, because Stacy's gross income is over the threshold amount for 2024.
12. How many miles can Siena claim for the business mileage expense?
- a. 1,250
 - b. 3,500
 - c. 4,750
 - d. 14,750
13. For 2024, how much can Siena take as an educator expense deduction for the lab supplies she purchased for her students?
- a. \$250
 - b. \$300
 - c. \$350
 - d. \$400

14. For Siena to avoid the 10% additional tax on her early distribution for 2024, which of the following must be true?
- a. The distribution is made from an applicable eligible retirement plan
 - b. The distribution is made to an individual during the 1-year period beginning on the date on which the individual is a victim of domestic abuse by a spouse or domestic partner
 - c. The distribution must not exceed the lesser of \$10,000 or 50% of the present value of the nonforfeitable accrued benefit to the employee under the plan
 - d. All of the above
 - e. Siena cannot avoid the 10% additional tax on her 2024 distribution

15. Siena wants to eventually repay the amount she took as a distribution this year. She may make the repayment any time during the 3-year period beginning on the day after the date on which the distribution was received.
- a. True
 - b. False

Federal Tax Law Update Retest for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use the Important Changes lesson in Publication 4491, VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios. All questions are based on calendar year 2024 tax law.

Scenario 1:

Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turned 73 in February 2024. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb has earned income from his part time job. The total of Herb and Alice's wages, pension, and taxable Social Security income is \$54,500. They received no other income and have no adjustments in 2024.

- Herb and Alice's 12 year old foster child, Taylor, was placed in their care in March 2024 by an authorized agency responsible for placing children in foster homes.
- Herb, Alice and Taylor are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Retest Questions

1. Herb and Alice's standard deduction is \$29,200.
 - a. True
 - b. False
2. Alice must take her first Required Minimum Distribution (RMD) by April 1, _____ (fill-in the year)?

3. To claim the Earned Income Credit (EIC), a married couple filing a joint return with one qualifying child must have AGI less than:
- a. \$46,560
 - b. \$49,084
 - c. \$53,120
 - d. \$56,004

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She is 51 years old.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.

- Chloe contributed \$6,000 to her traditional IRA in 2024.
- Chloe owns a home in the U.S. that she lives in all year as her principal residence.
 - In 2023, she made improvements and claimed a \$1,200 energy efficient home improvement credit on her 2023 federal income tax return.
 - In 2024, she bought three new exterior doors for \$600 each to replace old doors on her home. The new doors meet the energy star program requirements to claim the energy efficient home improvement credit. She expects the doors to remain in use for more than 5 years. The purchase price of the doors does not include labor.

Scenario 2: Retest Questions

4. The maximum IRA contribution Chloe can make for 2024 is \$7,000.
 - a. True
 - b. False
5. Chloe cannot claim the energy efficient home improvement credit because she claimed the maximum amount last year.
 - a. True
 - b. False

Scenario 3: Lexi Lincoln

Interview Notes

- Lexi, age 32, is widowed. Her spouse died in September 2024. In 2023, they filed a joint return. Lexi does not have children or any other dependents.

- Lexi is the beneficiary of a section 529 qualified tuition plan (QTP) that her parents established in 1998. Lexi initiated a rollover from her QTP account to fund her Roth IRA.
- Lexi has a self-only high deductible health care plan (HDHP) and a health savings account (HSA). She received Form 1099-SA showing a distribution of \$10,000 from her HSA. Her receipts show she paid:
 - \$300 for a doctor appointment for Lexi
 - \$1,500 for doctor appointments, prescriptions, and lab tests for Lexi's spouse
 - \$200 for prescription medication for Lexi
 - \$8,000 for funeral expenses for her spouse
- Lexi sold some of her used designer clothing through an online marketplace. She received Form 1099-K reporting the

\$500 sale. She originally paid \$1,500 for the clothing.

- Lexi and Lester are U.S. citizens with a valid Social Security numbers.

Scenario 3: Retest Questions

6. Lexi's standard deduction for 2024 is
 - a. \$0
 - b. \$14,600
 - c. \$21,900
 - d. \$29,200
7. Of Lexi's Form 1099-SA amount, \$8,000 is taxable because funeral costs are not qualified medical expenses.
 - a. True
 - b. False

8. One requirement to make a qualified tuition program rollover to an IRA is that the section 529 account must have been open for more than 15 years.
- a. True
 - b. False
9. What amount from Form 1099-K must Lexi include in income on her federal income tax return?
- a. -\$1,000
 - b. \$0
 - c. \$500
 - d. \$1,500

Scenario 4: Siena King

Directions

Refer to the scenario information for Siena King.

Scenario 4: Retest Questions

10. Since Siena was divorced before the end of 2024, her only allowable filing status is single.
 - a. True
 - b. False
11. Because she paid over half of her mother's support, Siena can claim her as a dependent.
 - a. True
 - b. False
12. Which of Siena's expenses may be deducted on Schedule C?
 - a. \$350 for cleaning supplies

- b. 1,250 miles driven between her home and the first and last cleaning job of the day.
 - c. \$50 for parking tickets
 - d. \$520 for snacks and lunches
- 13. For 2024, how much is Siena's educator expense deduction?
\$_____
- 14. An eligible distribution to a domestic abuse victim must not exceed the lesser of \$10,000 or 50% of the present value of the nonforfeitable accrued benefit of the employee under the plan.
 - a. True
 - b. False

15. Siena wants to eventually repay the amount she took as a distribution this year. She must make the repayment:
- a. Before April 1, 2025
 - b. Before January 1, 2028
 - c. Any time during the 3-year period beginning on the day after the date on which the distribution was received.
 - d. The distribution is not eligible to be repaid.

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2024 VITA/TCE Foreign Student Test for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

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beginning		, 2024, and ending		, 20	
Your first name and initial		Last name		Your U.S. taxpayer identification number (TIN), if any	

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.

Address in country of residence

Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3a What country or countries issued you a passport? _____
- b Enter your passport number(s): _____
- 4a Enter the actual number of days you were present in the United States during:
2024 _____ 2023 _____ 2022 _____
- b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2024: _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: _____
- 7 Enter the type of U.S. visa (J or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 _____ 2023 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2018
through 2023)? ☐ Yes ☐ No
If you checked the “Yes” box on line 8, you cannot exclude days of presence as a teacher or trainee unless
you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2024: _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated
in during 2024: _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 _____ 2023 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? ☐ Yes ☐ No
If you checked the “Yes” box on line 12, you must provide sufficient facts on an attached statement to
establish that you do not intend to reside permanently in the United States.
- 13 During 2024, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status
in the United States or have an application pending to change your status to that of a lawful permanent
resident of the United States? ☐ Yes ☐ No
- 14 If you checked the “Yes” box on line 13, explain: _____

Part IV Professional Athletes

- 15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2024 and the dates of competition:
- 16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

- 17a Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions.
- b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:
- c Enter the date you actually left the United States:

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that their condition or problem was preexisting.

Name of physician or other medical official

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

Sign here only if you are filing this form by itself and not with your U.S. tax return.	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.	
	_____ Your signature	_____ Date

Form

1042-S

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

Go to www.irs.gov/Form1042S for instructions and the latest information.

UNIQUE FORM IDENTIFIER

☐ AMENDED

☐ AMENDMENT NO.

OMB No. 1545-0096

Copy A

for

Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form 1042-S (2024)

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20____

See separate instructions.

Your first name and middle initial	Last name	Your identifying number (see instructions)
------------------------------------	-----------	--

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child’s name if the qualifying person is a child but not your dependent: _____
---	---

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ **Yes** ☐ **No**

Dependents (see instructions):	(1) First name		Last name	(2) Dependent’s identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
						Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Reserved for future use 1i		
	j	Reserved for future use 1j		
	k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) 1k		
	z	Add lines 1a through 1h	1z	
	2a	Tax-exempt interest 2a	2b	Taxable interest
	3a	Qualified dividends 3a	3b	Ordinary dividends
	4a	IRA distributions 4a	4b	Taxable amount
	5a	Pensions and annuities 5a	5b	Taxable amount
	6	Reserved for future use	6	
	7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	
	8	Additional income from Schedule 1 (Form 1040), line 10	8	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	
	10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	
	13a	Qualified business income deduction from Form 8995 or Form 8995-A 13a		
	b	Exemptions for estates and trusts only (see instructions) 13b		
	c	Add lines 13a and 13b	13c	
	14	Add lines 12 and 13c	14	
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.
Go to www.irs.gov/Form1040NR for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 7B

Name shown on Form 1040-NR

Your identifying number

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings						
b Losses	10c					
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11					
12 Other (specify):	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	15					

Capital Gains and Losses From Sales or Exchanges of Property

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS		(g) GAIN	
					If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).		
17 Add columns (f) and (g) of line 16					17	()	
18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-							18	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2024

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2024

Attachment
Sequence No. 7C

Name shown on Form 1040-NR

Your identifying number

A

Of what country or countries were you a citizen or national during the tax year?

B

In what country did you claim residence for tax purposes during the tax year?

C

Have you ever applied to be a green card holder (lawful permanent resident) of the United States?

☐ Yes

☐ No

D

Were you ever:

1.

A U.S. citizen?

☐ Yes

☐ No

2.

A green card holder (lawful permanent resident) of the United States?

☐ Yes

☐ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E

If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.

F

Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?

☐ Yes

☐ No

If you answered "Yes," indicate the date and nature of the change:

G

List all dates you entered and left the United States during 2024. See instructions.

Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

☐ Canada

☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H

Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2022, 2023, and 2024.

I

Did you file a U.S. income tax return for any prior year?

☐ Yes

☐ No

If "Yes," give the latest year and form number you filed:

J

Are you filing a return for a trust?

☐ Yes

☐ No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?

☐ Yes

☐ No

K

Did you receive total compensation of \$250,000 or more during the tax year?

☐ Yes

☐ No

If "Yes," did you use an alternative method to determine the source of this compensation?

☐ Yes

☐ No

L

Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1.

Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total.

Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1.

2.

Were you subject to tax in a foreign country on any of the income shown in 1(d) above?

☐ Yes

☐ No

3.

Are you claiming treaty benefits pursuant to a Competent Authority determination?

☐ Yes

☐ No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M

Check the applicable box if:

1.

This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

☐

2.

You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

☐

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72756T

Schedule OI (Form 1040-NR) 2024

438

SCHEDULE A
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2024

Attachment
Sequence No. 7A

Name shown on Form 1040-NR

Your identifying number

Taxes You Paid	1a	State and local income taxes	1a		
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)	1b		
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4	5		
	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	6		
Other Itemized Deductions	7	Other—from list in instructions. List type and amount: _____ _____ _____ _____ _____ _____	7		
	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12	8		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

Part II **Adjustments to Income**

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

Part I		Tax	
1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d	
e	Excessive payments from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n)	1e	
f	Increase in Chapter 1 tax from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (t) (ii) <input type="checkbox"/> Line 1c, column (t) (iii) <input type="checkbox"/> Line 1d, column (t) (iv) <input type="checkbox"/> Line 2a, column (t)		
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	
Part II		Other Taxes	
4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

Part II

Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

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