

TY24 NTTC Workbook Errata Release 4

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Red bar in left column denotes a change in this version.

These errata correct errors in the printed workbook. Volunteers should write these changes in their paper copy of the Workbook. This document will be updated if additional issues are identified. Corrections are marked in **red** on the [NTTC Workbook](#) (digital).

Reminder: The [NTTC Training Exercises](#) (for Andrews and Caldwell), the Form 13614-C Intake/Interview and Quality Review Sheets (I/I Sheet) and the taxpayer documents in the present an incomplete picture. Volunteers should participate or observe in a role-playing interview with the Instructor (playing the taxpayer) to clarify taxpayer responses and obtain additional information to prepare the return. The volunteers should markup and annotate the intake sheet just as they would at the tax site (many sites use red pens). The Workbook generally does not include state-specific information, e.g., state estimated tax payments. Instructors should add as appropriate.

These errata show the identified errors/omissions noted, however, small errors that do not affect the return such as invalid EINs, incorrect zip codes, minor misspellings should be handled by the volunteers and Instructors. The IRS forms in the 2024 NTTC Workbook were created using the Forms Generator and included the best information from the IRS at the time. The IRS may continue to issue or update tax forms.

The following are corrections to the “**printed**” **NTTC Workbook**. The Online 2024 NTTC Workbook contains these corrections:

Page 1: (7th paragraph) Change "state" to "start". Should read "needed to **start** the exercises".

Page 22: (Caramel) Form 1099-B, top box “Applicable Check Box” on Form 1099-B:
Should be an A on this document.

Page 24: (Davis) Revise the Bottom line Refund to be \$4,601.

Page 26: (Egret) 2024 Itemized Deductions (Sch A) Worksheet), State/Local Taxes:
Add \$11,000 to Real estate taxes. Delete \$11,000 from Personal property.
Add \$5,200 in Charity / Cash Contributions

Pages 26, 63, and 82:

On the **Itemized Deductions Worksheet** footer, correct the Federal Standard Deduction for Single (65+) **\$16,550**, and also for HOH (65+) **\$23,850**.

Page 28: (Franklin) Banking information, Lakeside Credit Union, Routing #: 325070760, Account # 987123654

Page 31: (Hanson) Banking information, Lakeside Credit Union, Routing #: 325070760, Account # 987123654

Page 35 (Jackson)

Add note: Teresa is eligible for subsidized health insurance through George's employment. They were not insolvent at the time George received the cancellation of debt.

Page 37 (Jackson) **2024 Workbook (digital)**, Form W-2G: is corrected Box 4 to \$294 Changed Box 13 to reflect "YS"

Page 42: (Miller) Form W-2, remove the amount in Box 10 Dependent care benefits.

Page 43: (Miller) Form W-2, change the amount in Box 16 State Wages to \$34,799.75.

Page 44: (Miller) (after Mary's Form 1098-T) add:

"This is Mary's first year at college; her scholarship is restricted to paying tuition; and she has had no felony drug charges"

Page 48: (Adams) add Amy Adams' Social Security Card, SSN 586-00-1800

Page 70: (Tiana Baker)

Added **Mary Thomas'** Social Security Card.

Page 74: (Ray Caldwell)

Replace **Mallory S Hughes'**, **name** for Mallory Caldwell on her driver's license.

Her name is Mallory S Hughes on her social security card.

Page 78: (Davenport) remove the Social Security cards for Jason Caldwell and Nancy Hughes

Page 82: (Davenport)

Changed the 2024 Itemized Deductions Worksheets adding Ambulance **\$800**, Charity Cash **\$4,900**, and Goodwill **\$478**.

The NTTC Workbook (paper version), page 82, correctly lists Supplemental Insurance as 1,500. Change the NTTC Training Exercises, page 34, Supplemental Insurance value from 1,00 and to 1,500. Additionally, at the same pages of both documents (below the 2024 Itemized Deductions (Sch A) Worksheet), add an "**optional supplement**":

Use your state and local tax rate for sales tax.

Page 89: (Varisian)

Replaced the 1099-Q below on page 89. The difference is that Box 6 is checked