AARP Foundation Tax-Aide

National Tax Training Committee Workbook

Tax Year 2023

FOR USE BY AARP FOUNDATION TAX-AIDE VOLUNTEERS ONLY



National Tax Training Committee Workbook Tax Year 2023

Greetings Tax-Aide volunteers,

Welcome to tax year 2023!

This Workbook is a valuable resource for Instructors to use in training and certifying volunteers. The Core and Comprehensive Exercises provide practice exercises for volunteer proficiency and certification. Core Exercises contain tax issues that are more common in the returns seen at our tax sites and are well suited to be assigned as required "certification" exercises. Comprehensive Exercises are more complex and contain some tax topics that are not as common but are in scope and appropriate for more experienced Counselors. The Training and Focused Exercises are designed to facilitate classroom instruction. Quizzes are included to support the instructional process and to increase awareness of scope issues. Quizzes are useful in a class, as homework, or for self-study. See the section on *Using This Workbook* for more information.

We welcome your suggestions and comments for improving this workbook. Please send them to us via the *Submit a Request* link on the Volunteer Portal.

Thank you for all you do for the program, The National Tax Training Committee

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|--|------------------|----------|--------|-----------|-------|----------|---------|----------|--------|--------|-----------|----------|--------|--------|----------|--------|-------|--------|----------|--------|---------|--------|
| | . | I | | | | 2016 | • | | | | | | | | | Sink | | 31\ | | | ı | |
| Issue Description | Alvarado Nogales | Bartlett | Carter | D'Antonio | Elder | Ferguson | Gongsun | Huberman | Irving | Jacoby | Kaczenski | Langford | Martin | Nguyen | O'Connor | Parata | Quinn | Romano | Sahlberg | Tham | Vincent | Wright |
| Basic Info | | | | | | | | | | | | | | | | | | | | | | |
| Dependents for CTC | | | | Χ | Χ | Χ | | | Χ | Χ | | | | | | Χ | | | | | | Χ |
| Other dependent credit | | | | | | | | | Χ | | | Χ | * | Χ | * | Χ | Χ | * | | | Χ | |
| TP or SP 65 or older or blind | Χ | Х | Χ | | | | Χ | Χ | | | Χ | | | | | Χ | | Χ | Χ | Χ | | |
| Income | | | | | | | | | | | | | | | | | | | | | | |
| Alimony paid or received | | | | * | | | | | | | | | Χ | | | * | | | | | | |
| Cancellation of debt | | | | | * | | Х | | | | | | | | Χ | | | | | | | |
| Capital gain or loss | | | | | | | | Χ | | | | | | | | | | | Χ | # | | |
| Disability pension | | | | | | | | | | | * | | | Χ | | | | | | | | |
| Dividends | | | | | | | | Χ | | | | | | | | | | | Χ | | | |
| Interest | Х | | | | | Χ | | Х | | | | | Х | Х | | | | Х | Х | | | |
| IRA basis | | | | | | | | | | | | | # | | | | | | | | | |
| Medicaid waiver income | | | | | | | | | | | | | | | | | Х | | | | | |
| Other income | | * | | | | | Χ | Χ | | | Χ | | | Х | | | | * | * | | | * |
| Pension 1099-R | Χ | Х | Χ | | | | Χ | Χ | | | Χ | | Χ | | | | | Χ | Χ | | | |
| PSO health ins | | | | | | | | Χ | | | | | | Χ | | | | | | | | |
| Qualified charitable distribution | | | | | | | | | | | | | | | | | | | Χ | Χ | | |
| Rents / royalties / K-1 | | | | | | | | | | | | | Χ | | | | | | | | | |
| RRB pension | | | | | | | | | | | | | | | | | | | | Χ | | |
| Self-employment | | | Χ | | | | | | | Χ | | | | | | Χ | | | | | | |
| Simplified method | | | | | | | | | | | | | Χ | | | | | | | Χ | | |
| Social Security benefits | Χ | Χ | | | | | Χ | Χ | | | Χ | | | | | Χ | | Χ | Χ | Χ | | |
| Social Security lump-sum | | | | | | | | | | | | | | | | | | # | | | | |
| State tax refund (add locally) | | | | | | | | | | | | | | | | | | | | | | |
| Unemployment compensation | | | | Χ | | | | | | | | | | | Χ | | | | | | | |
| Wages | | | | Χ | Χ | Χ | | | Χ | | Χ | Χ | Χ | Χ | Χ | | Χ | | | Χ | Χ | Χ |
| Adjustments to Income | | | | | | | | | | | | | | | | | | | | | | |
| Educator expenses | | | | | Χ | | | | | | | | * | | | | | | | | | |
| HSA | | | | | | | | | | | | Χ | | | | | | | | | | Χ |
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| Penalty on early withdrawal | | | | | | Χ | | | | | | | Χ | Χ | | | | Χ | | | | |
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| Credits & Payments | | | | | | | | | | | | | | | | | | | | | | |
| Additional tax on qualified acct | | | | | | * | | | | | | Х | | | * | | | | | | | * |
| Child / dependent care credit | | | | | Х | | | | | | | | | | | | | , | | | | |
| Child, dependent credit | | | | Х | X | X | | | Χ | X | | Х | | X * | | X | Х | * | | | X | Х |
| Earned income credit | | | | | Χ | X | | | | Х | Х | | | * | | X | | | | | X | |
| Education credit | | | | | | Х | | | | | | | | | Х | X | | | | ,, | Х | |
| Estimated tax payments | | | | | | | | X | | | | | | | | Х | | | | # | | |
| Foreign tax credit | | | | | | | | Х | | | | | | | | | | | Х | | | |
| First Time Homebuyer repaymen | τ | | | | | | | | | | | | | Х | | | | | | | | |
| Marketplace health insurance | | | | Х | | | | | | | | | | | Χ | | Х | | | | | |
| Residential energy credit | | | | | | | | | | | | * | | V | | | | | | X * | | V |
| Retirement savings credit X - Issue in return | | ssue | | | | | | | | | | | ssue | Χ | | | Χ | | | Τ. | | Χ |

X - Issue in return

^{# -} Issue in supplemental exercise * - Issue presented

Using This Workbook

Notes for all Volunteers

Please follow your District training team's directions when using this workbook. Training and Focused Exercises are designed for Instructor use during classroom/virtual training. Volunteers should only work on the Training and Focused exercises under the direction/guidance of their district Instructor teams.

Completing the Core and Comprehensive Exercise Returns

- The Core Exercises are designed to provide practice returns with tax topics most commonly seen at our tax sites. While they may not always look exactly like returns seen at a site, they do contain those common tax issues. Comprehensive Exercises are designed for more experienced Counselors to refresh their skills on complex issues. It is understood that they may not represent typical tax returns seen at a site.
- Core and Comprehensive Exercises contain only page 1of IRS Form 13614-C, Intake/Interview &
 Quality Review Sheet (referred to as "I/I Sheet"), and a summary of items marked yes on page 2 of
 the I/I Sheet. We have not included other pages of the Tax-Aide Intake Booklet.
- The last four digits of Social Security numbers (SSN) are XXXX. Unless specified by the Instructor, you may choose any four numbers for XXXX. In the unlikely event that you receive a message saying that SSN already exists, simply change the last four numbers. For employer I.D. numbers (EINs) and state ID numbers, select any digits desired for the Xs. Note that a variety of business names and addresses may prepopulate when entering EINs and you may need to update them to the information on the tax document in the exercise.
- Tax forms show the year as 20XX where XX stands for the current tax year.
- Replace YC, YS and YZIP with your city, your state and your zip code. Your Instructor may provide additional state-specific guidance.
- The 2023 sales tax tables will likely be released in January 2024. The 2023 software will use 2022 sales tax tables until the IRS issues new tables. TaxSlayer will also be updating its program as needed for law changes, etc. Your practice returns will "adjust" as needed for the new programming when the return is opened in Practice Lab.
- Follow your Instructor's direction for completing the e-file section and completing a state income tax return.
- Last year, several taxpayers contacted Tax-Aide stating that incorrect bank account information
 was entered on their 2022 return. The exercises contain a variety of scenarios providing taxpayer
 bank account information. Volunteers should enter the bank account information for direct
 deposit/debit in the assigned exercise returns.

Notes for Instructors

This workbook must be used in conjunction with the *Instructor Guide for Tax-Aide National Tax Training Committee Workbook* (for brevity referred to as Instructor Guide). Combined, they provide a valuable resource for hands-on training and certifying volunteers.

The Instructor Guide provides extensive information and ideas for using this workbook to train volunteers. The Instructor Guide is available in the Volunteer Portal Library (Red Folder > A - Training Resources). To prepare for training, Instructors should start with the NTTC Training Handbook 2023 (also in the A – Training Resources folder) and by reviewing the workbook and Instructor Guide to become familiar with their content.

The **Core and Comprehensive Exercises** have been moved to the front of the workbook and can be assigned to volunteers to demonstrate their understanding of tax law and proficiency in using TaxSlayer to prepare returns. The Instructor Guide contains helpful notes for instructors to use in each of these exercises. **Instructors should add state issues to any of the exercises to support their state tax training needs.**

The first four **Training Exercises** are designed to teach **new volunteers** the core tax topics that every volunteer needs to understand to pass the IRS Advanced Test and to prepare the majority of tax returns encountered at our tax sites. The fifth Training Exercise (Evans/Bryant) contains all the core tax topics in a single exercise and is useful for returning volunteers to refresh their return preparation knowledge and skills in a classroom setting. The Instructor Guide includes additional notes, guidance, and suggestions for the Training Exercises:

- Two of the Training Exercises require missing information that a taxpayer would provide during an interview. Interview notes with this missing information are provided for Instructors to use and ideas for presenting the interview are discussed.
- There is a discussion of different methods to present the Training Exercise lessons.
- There is detailed information for each Training Exercise including the topics covered, a suggested training sequence, and sample discussion questions.
- Training Exercise Presentations (PowerPoint) are available for the first four Training Exercises in the Portal Library Workbook folder for Instructors to use. Instructors can modify these presentations to meet their district/state training needs.

The **Focused Exercises** provide volunteers an opportunity to practice on their own after Instructors have completed a section of training. The Focused Exercises are not designed to replicate the Training Exercises. They are for new volunteers to reinforce their knowledge and TaxSlayer skills on the specific tax topics covered in the Training Exercises.

An appendix in the Instructor Guide contains sample training schedules for both new and returning volunteers using the Training and Focused Exercises.

The Instructor Guide also includes a discussion on using the Quizzes in the Workbook.

Answers

Answers using Practice Lab 2023 will be provided as soon as possible after the 2023 tax software is available.

| Form 13614-C (October 2023) | | Intake/Interview & Quality Review Sheet | | | | | | | | | | | lumber -1964 | |
|---|-----------------------------|--|---|---------------------------|---|---|----------------|--|--|--|---|--|-----------------------|--|
| You will need: Tax Information such a Social security cards o Picture ID (such as vali | r ITIN letters | for all pers | ons on yo | our tax i | return. ise. | You ar compl | ete and | nsible for accurate in | I-4 of this formation. the information. lease ask th | tion on yo | | | | |
| | | ers are tra To report u | methical b | ehavio | r to the II | RS, email | us at wi | .voltax@ir | s.gov | 4.7.4.30 | ds. | | | |
| Part I - Your Personal Inform | nation (If you | are filing a | joint return | , enter y | our name | es in the s | ame ord | er as last y | ear's return) | 1 | - 1 | | | |
| Your first name JOSE | | 1 | M.I. Las | st name VARAI | 00 NO | ALES | | | Best contact 303-555-2 | 200 | Are yo | ou a U.S. cit | izen?] No | |
| 2. Your spouse's first name MARIA | | 1 | A.I. Last name GARCIA RAMIREZ | | | | | | Best contact 301-564-0 | | Is you | | U.S. citizen? ☐ No | |
| 3. Mailing address 134 MASON CIR | 1 | | | | | | Oity YOUR C | ITY | | | State | STATE | IP code OUR ZIP | |
| 4. Your Date of Birth | 5. Your job t | title | | 6. | Last year | were you | I. | | - 7 - 4 | a. Fu | II-time stud | ent 🔲 Y | es 🗸 No | |
| 3/14/1949 | RETIRE | D | | b. | Totally ar | nd perman | ently dis | abled 🗌 | Yes 🗸 N | lo c. Leg | gally blind | □ Y | es 🗸 No | |
| 7. Your spouse's Date of Birth 6/26/1953 | 8. Your spor | | e | 1000 | | , was your nd perman | | | Yes V | | ll-time stud | dent | | |
| 10. Can anyone claim you or y | | | ent? | 15. | | | | | Yes V | | | | 32 | |
| 11. Have you, or your spouse | 7 | 7 10 10 10 10 10 10 10 10 10 10 10 10 10 | | related | identity t | neft or bee | en issued | - | - Charles | | 7.5. | ПУ | es 🗸 No | |
| 12. Provide an email address | | | | | | | | | | | | | | |
| Part II - Marital Status and H | | | | | 200000000000000000000000000000000000000 | 301011111111111111111111111111111111111 | 1195 - 1196 | | | | | | | |
| As of December 31, 2023, v was your marital status? | | lever Marrie Iarried | | | | tered don married in | | rtnerships, | civil unions, | or other fo | | onships und Yes 🕡 N | ler state law) lo | |
| *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* | | livorced egally Sepa Vidowed | Da rated Da | ate of fir ate of se | nal decree | e aintenanc | | | the last six | months of 2 | 2023? 🔽 | Yes 🗆 N | lo | |
| 2. List the names below of: | | | | 20.7.7.4 | | | | If ad | ditional ense | o is poods | d chank be | ro 🗆 and I | ist on page 3 | |
| everyone who lived with y anyone you supported but | | | | 9) | | | | li au | | 4-12 (100) | 1 - 2 - 2 - 2 | 100 | er Preparer | |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | - | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Student | Totally and Permanently Disabled (yes/no) | Is this | Did this person provide more than | Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | {h} | - (i) | Geamor | (yes/no/n/a) | | (Carriantin) | (yes/no) | |
| | | | | | | | | | | | | | | |
| | | | | | | | | A | | 1 | | | C (Rev. 10-2023 | |

Mr. and Mrs. Alvarado Nogales are retired seniors. They have marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 4-Interest, 11-Retirement Income, and 13-Social Security

Part IV Expenses: 4-Charitable Contributions

They did not bring a 1099-INT but they brought their year-end joint bank statement showing they received \$26.16 in interest from Valley Credit Union. They gave \$1,200 in contributions to their church and they have a letter of acknowledgement. They prefer to receive a check for any refund.

| | | CORRE | ECTED (if ch | ecked) | | | Distributions From |
|---|---|----------------------------|--|---------------------------|--|--------------|--|
| Telephone no. | Street address City or town, state or province, country, ZIP or foreign postal cod | | | ,786.56 int ,786.56 | 20 XX Form 1099-R | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| | ENSION FUND |) | 2b Taxable amount not determined. 3 Capital gain (included in box 2a). 4 Fe with | | | 00.00 | Copy B Report this income on your federal tax return. If this form shows |
| PAYER'S TIN 87-511XXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee con Designated Ro contributions o | oth ' | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt. City or town, state or province | | | | IRA/ SEP/ SIMPLE | 8 Other 9b Total Employee Contri | % butions | This information is being furnished to the IRS |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | held 245.00 | 15 State/Payer's state no 87-234XXXX | | 16 State distribution \$22,786.56 |
| Account number (see instruction | ons) | 13 Date of payment | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | | | |

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|--|--|--------------------|--|
| 20 XX O PART OF Y | YOUR SOCIAL SECURITY BENEF REVERSE FOR MORE INFORMA | FITS SHOW TION. | /N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name JOSE ALVARADO NOGALES | | | Box 2. Beneficiary's Social Security 401-00-XXXX |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) |
| \$22,882.80 | | | \$22,882.80 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$20,904.00 | | |
| Medicare Part B premiums deduct from your benefits | sed \$1,978.80 | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | |
| Total Additions | \$1,978.80 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$22,882.80 | | |
| Benefits for 20XX-1 | · | | LVARADO NOGALES SON CIR |
| Benefits for 20XX-2 | | , , | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 401-00-XXXXA |

Form SSA-1099-SM

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|--|---|--------------------|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENEF REVERSE FOR MORE INFORMA | FITS SHOW TION. | /N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name MARIA GARCIA RAMIREZ | | | Box 2. Beneficiary's Social Security 411-00-XXXX |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) |
| \$11,446.80 | | | \$11,446.80 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$9,468.00 | | |
| Medicare Part B premiums deduct from your benefits | \$1,978.80 | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | |
| Total Additions | \$1,978.80 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$11,446.80 | | |
| Benefits for 20XX-1 | | | GARCIA RAMIREZ SON CIR |
| Benefits for 20XX-2 | | | |
| Benefits for 20XX-3 | | Box 8. Clair | m Number (use this number if you need to contact SSA) 411-00-XXXXA |

Form SSA-1099-SM

To think about: Jose asks "why is part of our Social Security taxable?" What do you tell them? Is there a form that could help you explain this?

| Form 13614-C (October 2023) | | In | | | | ury - Internal Qualit | | Service view S | heet | | | OMB N 1545- | |
|---|--|---|---|----------------------------------|--|--|---|--|--|---|--|--|---|
| You will need: • Tax Information such as • Social security cards of • Picture ID (such as valid | r ITIN letters f d driver's lice | or all pers nse) for y | ons on yo | ur spou | se. | You ar comple If you I | e respon te and a nave que | nsible for t accurate in estions, pl | I-4 of this fo the informa nformation. lease ask th | tion on yo e IRS-cert | ified volu | | |
| | | o report u | methical b | ehavior | to the I | RS, email | us at wi | .voltax@ir | | al standar | ds. | | |
| Part I – Your Personal Inform | nation (If you a | | | | our name | es in the sa | ame orde | | | | | | |
| 1. Your first name. JANE | | | 5 BA | Last name BARTLETT | | | | | Best contact number And 703-654-2389 | | | ou a U.S. cit s | izen?] No |
| 2. Your spouse's first name CAMERON | | | | Last name BARTLETT | | | | | Best contact | number | ls you ✓ Ye | | J.S. citizen?] No |
| Mailing address 1674 ROLLING HILLS D | R | | | | | | OUR C | ITY | | | State YOUR | STATE Y | IP code OUR ZIP |
| 4. Your Date of Birth 23 SEP 1950 | 5. Your job ti | | | | | were you d perman | | abled [] | Yes ✓ N | | I-time stud gally blind | lent | es 🕢 No |
| 7. Your spouse's Date of Birth. 13 MAY 1941 | 8. Your spou | | е | | | , was your | | | Yes V N | | I-time student \(\sqrt{1}\) | | |
| 10. Can anyone claim you or y | our spouse as | a depend | ent? | | | | | | Yes V N | The second second | | | |
| 11. Have you, or your spouse, | 2 1.0 0 | | | related | identity t | neft or bee | n issued | an Identity | | | | ΠY | es 🗸 No |
| 12. Provide an email address | | | | | | | | | | | | | |
| Part II - Marital Status and H | | | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? *If using 2022 software, | | ever Marrie arried | a. If b. Di | Yes, Did d you liv | you get | married in our spouse | 2023? | | civil unions, the last six r | | | Yes N | |
| substitute 2022 wherever 202 | 23 is Di | vorced | | | | | | | | | | | |
| | | vorced gally Sepa | | ate of se | parate m | | decree | | | - | | | |
| substitute 2022 wherever 202 | □ Le | vorced gally Sepa idowed | rated Da | | parate m ouse's d | aintenance | decree | 47.00 | JNE 2023 | | | | |
| substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with you | □ Le ☑ Wi | gally Sepa idowed | rated Da | ear of sp | ALCOHOLD TO | aintenance | decree | 13 JU | | | | | st on page 3 |
| substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: | □ Le ☑ Wi | gally Sepa idowed | rated Da | ear of sp | ALCOHOLD TO | aintenance | decree | 13 JU | ditional spac | | | | |
| substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with you | □ Le ☑ Wi | gally Sepa idowed ther than y th you last | rated Da | ear of sp | ALCOHOLD TO | aintenance | Full-time Student last year (yes/no) | 13 July 15 ad | To be co | mpleted b Did this person provide more than | y a Certifi Did this person have less than \$4,400 of income? | ed Volunte Did the taxpayer(s) provide more | st on page 3 er Preparer Did the taxpayer(s) |
| substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with yo • anyone you supported but Name (first, lest) Do not enter your | □ Le ☑ Wi ou last year (o did not live wi Date of Birth | gally Sepa idowed ther than y th you last Relationship to you (for example: son, daughter, parent, | rour spouse year Number of months lived in your home | ear of sp e) US Citizen | Resident of US. Canada, or Mexico last year | aintenance eath Single or Married as of 12/31/23 | Full-time Student last year | If add | To be co Is this / person a qualifying child/relative of any other person? | mpleted b Did this person provide more than 50% of his/ her own | y a Certifi Did this person have less than \$4,400 of income? | ed Volunte Did the taxpayer(s) provide more than 50% of support for this person? | st on page 3 er Preparer Did the taxpayer(s) pay more tha half the cost of maintaining a home for this |
| substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with your anyone you supported but Name (first, last) Do not enter your name or spouse's name below | □ Le □ Wi ou last year (o did not live wi □ Date of Birth (mm/dd/yy) | gally Sepa idowed ther than y th you last Relationship to you (for example: son, daughter, parent, none, etc) | rour spouse year Number of months lived in your home last year | US Citizen (yes/no) | Resident of US. Canada, or Mexico (ast year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | If add | To be co Is this / person a qualifying child/relative of any other person? | mpleted b Did this person provide more than 50% of his/ her own support? | y a Certifi Did this person have less than \$4,400 of income? | ed Volunte Did the taxpayer(s) provide more than 50% of support for this person? | st on page 3 er Preparer Did the taxpayer(s) pay more tha half the cost maintaining a home for this person? |

Jane has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

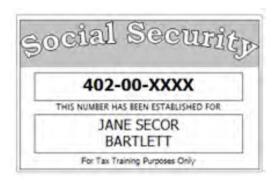
Part III Income: 11-Retirement Income, 13-Social Security, 15-Other Income

Part IV Expenses: Charitable Contributions

Jane's husband died in 2023. She began receiving her survivor pension in July. Her financial advisor informed her that she was required to take a distribution from her IRA in 2023. No non-deductible contributions had been made to the IRA. She said her husband had always taken care of the finances so all of this is very confusing to her. This is her first time using Tax-Aide and she would appreciate any help you can give her.

When asked, she stated that the other income was a \$25,000 life insurance settlement. She also reported that they gave \$200 per month to their church. She states that she has a letter from the church documenting those contributions.

She would like a refund direct deposited and a direct debit if she owes taxes.



| CAMERO | SARTLETT N G BARTLET LLING HILLS D YZIP | | | _ | | 1234 |
|-------------------------------------|--|-----------|------|---|------------|------|
| PAY TO TH ORDER OF | | | | | \$ DOLLARS | |
| LIBERTY C PO BOX 10 YC,YS,YZI | | | | | | |
| For | 5070760 | 987123654 | | | | |

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|--|---|--------------------|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENE EVERSE FOR MORE INFORMA | FITS SHOW TION. | N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name JANE S BARTLETT | | | Box 2. Beneficiary's Social Security 402-00-XXXX |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) |
| \$17,002.80 | | | \$17,002.80 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$15,024.00 | | |
| Medicare Part B premiums deduct from your benefits | \$1,978.80 | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | |
| Total Additions | \$1,978.80 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$17,002.80 | | |
| Benefits for 20XX-1 | | | BARTLETT DLLING HILLS DR APT 12 |
| Benefits for 20XX-2 | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 402-00-XXXXA |

Form SSA-1099-SM

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|--|--|--------------------|---|
| 20 XX O PART OF Y | YOUR SOCIAL SECURITY BENEI REVERSE FOR MORE INFORMA | FITS SHOW TION. | /N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name CAMERON G BARTLETT | | | Box 2. Beneficiary's Social Security 412-00-XXXX |
| Box 3. Benefits Paid in 20XX \$8,453.40 | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$8,453.40 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$7,464.00 | | |
| Medicare Part B premiums deduct from your benefits | sed \$989.40 | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | |
| Total Additions | \$989.40 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$8,453.40 | | |
| Benefits for 20XX-1 | | | ON G BARTLETT DLLING HILLS DR APT 12 |
| Benefits for 20XX-2 | | | |
| Benefits for 20XX-3 | | Box 8. Clair | m Number (use this number if you need to contact SSA) 412-00-XXXXA |

Form SSA-1099-SM

| | | CORRI | ECTED (if ch | ecked) | | | Distributions From |
|--|--|--|--|---|---|-----------------------|---|
| PAYER'S name | | | 1 Gross distribut | | 001/1/ | ,] | Pensions, Annuities, Retirement or |
| Street address City or town, state or province, | country, ZIP or | foreign postal code | | 3,750.19 | 20 XX | . | Profit-Sharing Plans, IRAs, Insurance |
| Telephone no. | | | 2a Taxable amou | unt 3,750.19 | Form 1099-R | | Contracts, etc. |
| DEFENSE FINANCE AND | | ING SERVICE | 2b Taxable amou | | Total | | |
| US MILITARY RETIRED 8899 E 56TH ST | JPAY | | not determin | | Distribution | | Copy B Report this |
| INDIANAPOLIS IN 4624 | 49-1200 | | 3 Capital gain (in | ncluded | 4 Federal income tax | | income on your federal tax |
| | | | in box 2a). | | withheld | 00.00 | return. If this |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee con | tributions/ | 6 Net unrealized | 0.00 | form shows federal income |
| 34-0727612 | | 00-XXXX | Designated R | oth | appreciation in | | tax withheld in box 4, attach |
| 310/2/012 | 112 | 00 7000 | contributions | or | employer's securities | | this copy to your return. |
| RECIPIENT'S name Street address (including apt.no | .) | | | | | | your return. |
| City or town, state or province, | country, ZIP or | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ | 8 Other | | This information is |
| CAMERON G BARTLET | | | 7 | SIMPLE | | ۰, | being furnished to the IRS |
| 1674 ROLLING HILLS D | OR APT 12 | | / | | | % | die Iks |
| YC, YS, YZIP | | | 9a Your percent distribution | age of total | 9b Total Employee Contri | butions | |
| | | | | % | | | |
| | | | | hheld | 15 State/Payer's state no |). | 16 State distribution |
| within 5 years | | | | \$203.00 | 12-345XXXX | | \$18,750.19 |
| | | | | | | | |
| Account number (see instructions | s) | 13 Date of payment | 17 Local tax with | hheld | 18 Name of locality | 19 Local distribution | |
| | | payment | | | | | |
| Form 1099-R | | | | | | | |
| | , | | | | | | |
| 103311 | | | | | | | |
| 103311 | | | | | | | |
| 103311 | | CORRI | ECTED (if ch | | | | Distributions From |
| PAYER'S name | | CORRI | 1 Gross distribut | ion | 20.77 | .] | Pensions, Annuities, Retirement or |
| PAYER'S name Street address City or town, state or province, | country, ZIP or | | 1 Gross distribut \$10 | ion),312.60 | 20 XX | , | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance |
| PAYER'S name Street address City or town, state or province, Telephone no. | | foreign postal code | 1 Gross distribut \$10 2a Taxable amou | ion),312.60 | 20 XX Form 1099-R | , | Pensions, Annuities, Retirement or Profit-Sharing Plans, |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT | D ACCOUNT | foreign postal code | 1 Gross distribut \$10 2a Taxable amou \$10 2b Taxable amou | ion),312.60 unt),312.60 unt | Form 1099-R | , | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 | D ACCOUNT ANT PAY | foreign postal code | 1 Gross distribut \$10 2a Taxable amou \$10 2b Taxable amou not determin | ion),312.60 unt),312.60 unt ned. | Form 1099-R Total Distribution | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT | D ACCOUNT ANT PAY | foreign postal code | 1 Gross distribut \$10 2a Taxable amou \$10 2b Taxable amou | ion),312.60 unt),312.60 unt ned. | Form 1099-R | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 | D ACCOUNT ANT PAY | foreign postal code | 1 Gross distribut \$10 2a Taxable amou \$10 2b Taxable amou not determin 3 Capital gain (ir in box 2a). | ion),312.60 unt),312.60 unt ied. | Form 1099-R Total Distribution 4 Federal income tax withheld \$46 | 00.00 | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 | D ACCOUNT ANT PAY 31 RECIPIENT'S | foreign postal code ING SERVICE | 1 Gross distribut \$10 2a Taxable amor \$10 2b Taxable amor not determin 3 Capital gain (ir | ion 0,312.60 unt 0,312.60 unt ed. included | Form 1099-R Total Distribution 4 Federal income tax withheld | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 | D ACCOUNT ANT PAY 31 RECIPIENT'S | foreign postal code | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con | ion 0,312.60 unt 0,312.60 unt ed. included itributions/oth | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- | foreign postal code ING SERVICE | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions | ion 0,312.60 unt 0,312.60 unt ed. included | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- | foreign postal code TING SERVICE TIN 00-XXXX | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Re | ion 0,312.60 unt 0,312.60 unt ed. included itributions/oth | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- | foreign postal code TING SERVICE TIN 00-XXXX | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions 7 Distribution Code(s) | ion 0,312.60 unt 0,312.60 unt ed. included itributions/oth or | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities | 00.00 | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT 1674 ROLLING HILLS D | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- | foreign postal code TING SERVICE TIN 00-XXXX | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions 7 Distribution Code(s) 7 | ion 0,312.60 unt 0,312.60 unt 0,312.60 included attributions/ oth or IRA/ SEP/ SIMPLE | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities 8 Other | 00.00 | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- | foreign postal code TING SERVICE TIN 00-XXXX | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions 7 Distribution Code(s) | ion 0,312.60 unt 0,312.60 unt 0,312.60 included attributions/ oth or IRA/ SEP/ SIMPLE | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities | 00.00 | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to |
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| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT 1674 ROLLING HILLS D YC, YS, YZIP | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- 3.) Country, ZIP or OR APT 12 | foreign postal code ING SERVICE TIN 00-XXXX foreign postal | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated R contributions 7 Distribution Code(s) 7 9a Your percent | ion 0,312.60 unt 0,312.60 unt 0,312.60 unt included actributions/ oth or IRA/ SEP/ SIMPLE age of total | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities 8 Other | 00.00 % butions | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT 1674 ROLLING HILLS D YC, YS, YZIP | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- 2.) Country, ZIP or DR APT 12 | foreign postal code TING SERVICE TIN 00-XXXX foreign postal | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions 7 Distribution Code(s) 7 9a Your percent distribution | ion 0,312.60 unt 0,312.60 unt 0,312.60 unt included actributions/ oth or IRA/ SEP/ SIMPLE age of total | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities 8 Other 9b Total Employee Contri | 00.00 % butions | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT 1674 ROLLING HILLS D YC, YS, YZIP | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- 3.) Country, ZIP or DR APT 12 11 1st year of desig. Roth | foreign postal code ING SERVICE TIN 00-XXXX foreign postal | 1 Gross distribut \$10 2a Taxable amore \$10 2b Taxable amore not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated Recontributions 7 Distribution Code(s) 7 9a Your percent distribution | ion 0,312.60 unt 0,312.60 unt 0,312.60 unt ied. IRA/ SEP/ SIMPLE age of total % hheld | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities 8 Other 9b Total Employee Contri | 00.00 % butions | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS |
| PAYER'S name Street address City or town, state or province, Telephone no. DEFENSE FINANCE ANI US MILITARY ANNUIT PO BOX 7131 LONDON KY 40742-713 PAYER'S TIN 34-0727612 RECIPIENT'S name Street address (including apt.no. City or town, state or province, JANE S BARTLETT 1674 ROLLING HILLS D YC, YS, YZIP | D ACCOUNT ANT PAY 31 RECIPIENT'S 402- 3.) Country, ZIP or DR APT 12 11 1st year of desig. Roth | foreign postal code ING SERVICE TIN 00-XXXX foreign postal | 1 Gross distribut \$10 2a Taxable amon \$10 2b Taxable amon not determin 3 Capital gain (ir in box 2a). 5 Employee con Designated R contribution Code(s) 7 9a Your percent distribution 14 State tax with | ion 0,312.60 unt 0,312.60 unt 0,312.60 unt ied. IRA/ SEP/ SIMPLE age of total % hheld | Form 1099-R Total Distribution 4 Federal income tax withheld \$40 6 Net unrealized appreciation in employer's securities 8 Other 9b Total Employee Contril | 00.00 % butions | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS |

Form 1099-R

| | CORRECTED (if checked) | | | | | | | |
|--|----------------------------|----------------------------|---|--------------|--|---------|--|--|
| PAYER'S name Street address City or town, state or provinc Telephone no. | | foreign postal code | 2a Taxable amou | ,500.00 | 20 XX Form 1099-R | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | |
| HASTINGS INVESTMI 45 ROCKHURST WAY PROVIDENCE RI 0290 | , | | 2b Taxable amou not determin | int 🙀 | Total Distribution | | Copy B Report this | |
| | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld | | income on your federal tax return. If this form shows | |
| PAYER'S TIN 50-811XXXX | RECIPIENT'S 402- | TIN 00-XXXX | 5 Employee con Designated Ro contributions of | oth | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. | |
| RECIPIENT'S name Street address (including apt. City or town, state or provinc | no.) e, country, ZIP or | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ | 8 Other | | This information is | |
| JANE S BARTLETT 1674 ROLLING HILLS | DR APT 12 | | 7 | SIMPLE | | % | being furnished to the IRS | |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contri | butions | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | nheld | 15 State/Payer's state no |). | 16 State distribution | |
| Account number (see instruction | ons) | 13 Date of payment | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution | |
| Form 1099-R | | | | | | | | |

To think about: Jane says this tax return process is very overwhelming. She asks what will be different next year and what can she do to avoid having to owe taxes?

12

| (October 2023) | Intake/Interview & Quality Review Sheet • Please complete pages 1-4 of this form. | | | | | | | | heet | | | OMB Number 1545-1964 | |
|--|--|---|--|--|--|--|---|---|---|--|--|--|--|
| You will need: Tax Information such as Social security cards or Picture ID (such as valid | ITIN letters d driver's lic | for all pers ense) for yo | ons on you | ur spou | se. | You ar comple If you I | e respon te and a nave que | nsible for t accurate in estions, pl | he informa formation. ease ask th | tion on you e IRS-cert | ified volu | Please pro | |
| | | eers are trai To report u | | | | | | | | al standar | ds. | | |
| Part I – Your Personal Inform | nation (If you | are filing a | ioint returr | , enter y | our name | es in the sa | ame orde | er as last ye | ear's return) | - | - 1 | | |
| Your first name WILLIAM | | J | | t name | | | | | Best contact 104-692-1 | | Are yo ✓ Ye | ou a U.S. citi s | zen? No |
| 2. Your spouse's first name | | j | I.I. La | st name | | | | 1 | Best contact | number | ls you □ Ye | | J.S. citizen? No |
| 3. Mailing address 16785 ROBIN HOOD CI | R | | | | | Apt# C | OUR C | ITY | | | State | STATE Y | P code |
| 4. Your Date of Birth MARCH 18, 1955 | 5. Your job | | | 1000 | | were you d perman | | | Yes 🗸 N | | l-time stud jally blind | - | es 🕢 No |
| 7. Your spouse's Date of Birth | 8. Your spo | use's job titl | € | | 10.307 | was your d perman | | | Yes □ N | | l-time stud jally blind | lent | |
| 10. Can anyone claim you or y | our spouse a | s a depende | ent? | - | | | | | Yes 🗸 N | lo 🔲 Ur | sure | | |
| 11. Have you, or your spouse, | or depender | nts been a vi | ctim of tax | related | identity ti | eft or bee | n issued | an Identity | Protection | PIN? | | □ Y | es 🗸 No |
| 12. Provide an email address | (optional) (thi | s email addı | ess will no | ot be use | ed for con | tacts from | the Intel | mal Reveni | ue Service) | BILLCAR | TER34 | @YAHOC | .COM |
| Part II - Marital Status and H | | formation | | | | | | | | | | | |
| 4 4 | hat TN | lever Marrie | d (T | | | tered dom | actic na | triprehine i | civil unions | ar ather far | mal rolatio | annhine und | The second secon |
| As of December 31, 2023, w was your marital status? | | Married | | Yes, Dic | you get | married in | | tricraripa, | SIVII GIIIO IS, | or other for | | Yes 🗆 N | |
| | 23 is | Divorced | a. If b. Di | d you liv | e with you | ur spouse | 2023? during a | | the last six r | | | | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 | 23 is | | a. If b. Di Di rated Di | d you livate of finate of se | e with you | ur spouse aintenance | 2023? during a | | | | | Yes 🗆 N | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of | 23 is | livorced egally Sepa Vidowed | a. If b. Di Di rated Di Yi | d you live ate of fine ate of see ar of se | ve with you al decree parate m | ur spouse aintenance | 2023? during a | any part of t | he last six r | months of 2 | 023? | Yes N | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | 23 is D D L Z V | Divorced egally Sepa Vidowed other than ye | a. If b. Di Di rated Di Yu | d you live ate of fine ate of see ar of se | ve with you al decree parate m | ur spouse aintenance | 2023? during a | any part of t | the last six r | months of 2 | 023? | Yes □ N Yes □ N | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of • everyone who lived with you | 23 is D D L Z V | other than your for example: son, daughter, parent, | a. If b. Di Di rated Di Yu our spouse year | d you livate of finate of see ear of sp | ve with you nal decree parate m nouse's de | ur spouse aintenance ath Single or Married as of 12/31/23 | 2023? during a | 2018 If add | the last six r ditional space To be co Is this person a qualifying child/relative of any other person? | e is needer mpleted b Did this person provide more than 50% of his/ her own | 023? d check he y a Certifi Did this person have less than \$4,400 of income? | Yes N Yes N Yes N Pre and life ed Volunte Did the taxpayer(s) provide more than 50% of support for this person? | st on page 3 er Preparer Did the taxpayer(s) pay more than half the cost or maintaining a home for this |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with yo • anyone you supported but Name (first, lest) Do not enter your | 23 is Dulast year (idid not live wo | other than you vith you last Relationship to you (for example: son, daughter | a. If b. Di Di rated Di Yi Dur spouse year Number of months lived in your home | d you live ate of finate of see ar of speed of s | Resident of US. Canada, or Mexico last year | ur spouse aintenance ath Single or Married as of 12/31/23 | 2023? during a decree | 2018 If add Totally and Permanently Disabled | the last six r | e is needer mpleted b Did this person provide more than 50% of his/ | 023? d check he y a Certifi Did this person have less than \$4,400 of income? | Yes N Yes N Yes N Are and lie Bid the taxpayer(s) provide more than 50% of support for | st on page 3 er Preparer Did the taxpayer(s) pay more than half the cost of maintaining a |
| was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with yo • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | 23 is Date of Birth | other than ye vith you last Relationship to you (for example: son, daughter, parent, none, etc) | a. If b. Di Di rated Di Yi Dur spousi year Number of months lived in your home last year | d you liv date of finate of se ear of sp e) US Citizen (yes/no) | Resident of US. Canada, or Mexico last year (yes/no) | ur spouse aintenance eath Single or Married as of 12/31/23 (S/M) | 2023? during a decree Full-time Student last year (yes/no) | 2018 If add Totally and Permanently Disabled (yes/no) | the last six r ditional space To be co Is this person a qualifying child/relative of any other person? | e is needer mpleted b Did this person provide more than 50% of his/ her own support? | 023? d check he y a Certifi Did this person have less than \$4,400 of income? | Yes N Yes N Yes N Pre and life ed Volunte Did the taxpayer(s) provide more than 50% of support for this person? | st on page 3 er Preparer Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? |

William has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 7-Self-Employment (1099-NEC), 11-Retirement Income

Part IV Expenses: 4-Medical, 7 Expenses related to self-employment income

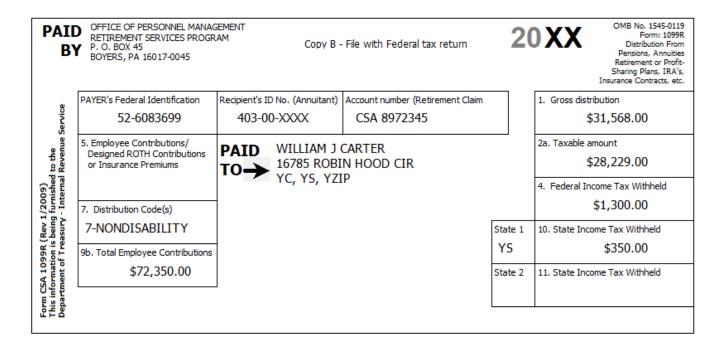
William is a retired civil servant who has come to your site for several years. He did not bring his Social Security card. When you entered the SSN he provided, carryforward information verified that his SSN is 403-00-XXXX and his name is William J. Carter as shown on his driver's license.

Last year he started giving group tennis lessons twice a month through the local YMCA. He received a 1099-NEC from the YMCA. He also gave private lessons at a public tennis court near his home. He maintains a ledger documenting his receipts and expenses and provides you with a summary.

William is delaying receiving Social Security and pays Medicare premiums separately. Last year he paid \$1,978.80. He also paid \$756 for a dental plan.

He lowered the withholding on his pension last year because he had been receiving a refund every year. He hopes it is enough to cover his taxes.

He would like direct deposit to the account he used on last year's return which you look up and record on his intake sheet (Routing Number 325070760 Account Number 100005692) at PenFed CU. If he owes, he would like direct debit.



| | | CORRE | CTED (if checked) | | |
|---|-----------------------|-------------------------|---------------------------------|-----------------------------|---|
| PAYER'S name Street address City or town, state or province, or Telephone no. WILLIAM H. HARPER YN 1465 WEST LOCUST AV | 1CA | n postal code | | Nonemployee Compensation | |
| YC,YS,YZIP | | | 1 Nonemployee compensation | | Сору В |
| | | | \$3,600.00 | | For Recipient |
| PAYER'S TIN 67-349XXXX RECIPIENT'S name Street address (including apt.no.) City or town, state or province, of WILLIAM J CARTER 16785 ROBIN HOOD CITYC, YS, YZIP | ountry, ZIP or foreig | | 3 4 Federal income tax withheld | | 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. |
| | | FATCA filing requirment | | | |
| Account number (see instructions |) | | 5 State tax withheld | 6 State/Payer's state no. | 7 State income |
| | | | | | |
| Form 1099-NEC | | | | | |

Summary of Receipts and Expenses for William Carter:

Income:

\$3,600 from YMCA

\$2,250 for private lessons

Expenses:

Tennis Rackets: 4 Odear Tennis Rackets @ \$34.99 = \$139.96

Tennis Balls: Penn Championship 3 12-can packs @ \$49.99 = 149.97

Racket Bag: \$67.50

Ball Bag: \$37.60

Liability Insurance: \$167

Business Cards: \$15.95

To think about: Mr. Carter tells you that he is going to start receiving Social Security benefits this year and he heard that his self-employment income could affect the taxation of his Social Security benefits and wants to know if that is true. What do you tell him?

5

| 8-12-87 HVAC TECHICTAN B. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: b. Totally and permanently disabled | Form 13614-C (October 2023) | | Int | | the second second | | sury - Interna Quali | | Service view S | heet | | OMB Number 1545-1964 | | |
|--|--|------------------|---|--|-------------------------|---|--|----------------------------------|-------------------------------------|---|--|--|---|--|
| To report unethical behavior to the IRS, email us at wi.voltax@irs.gov Part I - Your Personal Information (If you are fixing a joint return, enter your names in the same order as last year's return) 1. Your first name | Tax Information such a Social security cards of | or ITIN letters | for all pers | ons on yo | | | You are complete. | re responete and a | nsible for t accurate in | the information. | tion on yo | | | |
| Now first name Now | | | | | | | the second secon | | | | al standar | ds. | | |
| Note | Part I - Your Personal Infor | mation (If you | are filing a | joint retur | , enter | your nam | es in the s | ame orde | er as last ye | ear's return) | | | | |
| Apt # City YOUR CITY State ZIP code YOUR STATE QOIR 2 Your Date of Birth 5. Your job title 6. Last year, were you: a. Full-time student Yes Your State Yes Yes In State Yes Yes In State Yes | | | | VII. La | st name ANTO | NIO | | | | | | | | |
| PO BOX 162 4 Your Date of Birth 8-12-87 HVAC TECHICIAN b Totally and permanently disabled | 2. Your spouse's first name | | 1 | VI.I. La | st name | | | | | Best contact | number | | | |
| B-12-87 | | 1 | | , | | | Apt# | | ITY | | | | | |
| b. Totally and permanently disabled Yes No C. Legally blind Yes | | | | AN | | | | | abled [] | Yes 🗸 N | | | | |
| 11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? 12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) LDANTON23@GMATL.COM Part II — Marital Status and Household Information 1. As of December 31, 2023, what Never Married Naming 2022, what Naming 2022 software, substitute 2022 wherever 2023 is used on this intake form.* 1. As of December 31, 2023, what Never Married Naming 2022 software, substitute 2022 wherever 2023 is used on this intake form.* 1. Divorced Naming 2022 software, substitute 2022 wherever 2023 is used on this intake form.* 2. List the names below of: 1. everyone who lived with you last year (other than your spouse) 2. anyone you supported but did not live with you last year Name (first, iast) Do not enter your name or spouse's name below or exemple: 2. Is the names below of: 2. List the names below of: 3. If Yes, Did you get married in 2023? 4. Did you live with you set year of spouse's death 2. List the names below of: 4. everyone who lived with you last year (other than your spouse) 4. anyone you supported but did not live with you last year Name (first, iast) Do not enter your name or spouse's name below 2. List the names below 3. If Yes, Did you get married in 2023? 4. Did you live with your get married in 2023? 4. Did you live with your get married in 2023? 5. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married in 2023? 6. Did you live with your get married | 7. Your spouse's Date of Birth | 8. Your spor | use's job titl | е | | | U. J. S. | | | Yes 🔲 N | | | | |
| 12 Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) LDANTON23@GMATL.COM Part II — Marital Status and Household Information 1. As of December 31, 2023, what Never Married Never Married Naminated Namin | 10. Can anyone claim you or | your spouse a | s a depende | ent? | | | | | | Yes 🗸 N | No 🔲 Ui | nsure | | |
| Part II — Marital Status and Household Information 1. As of December 31, 2023, what was your marital status? | 11. Have you, or your spouse | , or dependen | nts been a vi | ictim of tax | related | identity t | heft or bea | en issued | an Identity | Protection | PIN? | | VY | es 🗌 No |
| 1. As of December 31, 2023, what was your marital status? | 12. Provide an email address | (optional) (this | s email addı | ress will n | ot be us | ed for cor | ntacts from | the Inte | mal Reven | ue Service) | LDANTO | DN23@6 | SMAIL.CO | MC |
| was your marital status? | Part II - Marital Status and I | Household Inf | formation | | | | | | | | | | | |
| substitute 2022 wherever 2023 is used on this intake form.* Legally Separated Date of separate maintenance decree Year of spouse's death | | 7 N.O 1500 111 | | | | | | | rtnerships, | civil unions, | or other fo | | | The state of the state of |
| * everyone who lived with you last year (other than your spouse) * anyone you supported but did not live with you last year Name (first, last) Do not enter your name or spouse's name below Date of Birth (mm/dd/yy) Date of Birth (mm/dd/yy) Relationship to you (for example: son, daughter, parent, none, etc) (a) Date of Birth (mm/dd/yy) Relationship Number of to you (for example: lived in your home daughter, parent, none, etc) (b) (c) (d) Date of Birth (mm/dd/yy) Resident of US, Clitzen (yes/no) (in) Resident of US, Clitzen of US, Canada. (yes/no) (in) Resident of US, Clitzen of US, Canada. (yes/no) (in) Resident of US, Clitzen of US, Canada. (yes/no) (in) Resident of US, Clitzen of US, Canada. (yes/no) (in) Resident of US, Clitzen of US, Canada. (yes/no) (in) Resident of US, Canada. (yes/no) (in) Number of US, Clitzen (yes/no) | substitute 2022 wherever 20 | | egally Sepa | D rated D | ate of fir ate of se | nal decree eparate m | e naintenanc | | 2014 | | months of 2 | 2023? | Yes 🗆 N | lo. |
| * everyone who lived with you last year (other than your spouse) * anyone you supported but did not live with you last year Name (first, last) Do not enter your name or spouse's name below Date of Birth (mm/dd/yy) Relationship Number of to you (for example: son, your home daughter, parent, none, etc) (a) Date of Birth (mm/dd/yy) Relationship Number of to you (for example: lived in none, etc) (b) (c) (d) Resident of US, Clitzen (yes/no) (ves/no) (d) Resident of US, Clitzen or Maxico (s/M) (ves/no) (d) (e) (f) (g) (h) (i) To be completed by a Certified Volunteer Preparation of this person a qualifying child/relative of any other paymore than 50% of support or this person? (ves/no)/(ves/no) (ves/no)/(ves | 2. List the names below of | | | | | | | | 17 - 1 | preson in the | Z es tips Az | | - E (m - 50) (| ., |
| Name (first, last) Do not enter your name or spouse's name below Date of Birth (mm/dd/yy) Relationship to you (for example: son, your home daughter, parent, none, etc) (a) Date of Birth (mm/dd/yy) Relationship to you (for example: son, daughter, parent, none, etc) (b) Relationship to you (for example: son, daughter, parent, none, etc) (c) (d) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (a) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (b) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (c) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (c) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (c) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (c) (d) Resident of US, Clitzen of US, Canada, or Mexico (s/M) (yes/no) (c) (d) (e) (f) (g) (h) (i) Did this person a qualifying child/relative of any other porvide more than 50% of thin \$4.400 than \$5.0% of thin \$ | | | | | e) | | | | ir ad | | 4-7-7-7-7-7-7-7 | the state of the s | | Chillian des Santa |
| name or spouse's name below (mm/dd/yy) to you (for example: lived in son, your home daughter, parent, none, etc) (a) (b) (c) (d) (e) (f) (g) (h) (ii) Permanently person a person person a daughter (yes/no) | | 1445 2446 02 01 | 120 3 2 2 2 1 2 2 2 | #1 C C C | | | | | | | CONTRACTOR OF THE PARTY OF | 1 | 100 | 1 |
| | name or spouse's name below | (mm/dd/yy) | to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Married as of 12/31/23 (S/M) | Student last year (yes/no) | Permanently Disabled (yes/no) | person a qualifying child/relative of any other person? | person provide more than 50% of his/ her own support? | person have less than \$4,400 of income? | taxpayer(s) provide more than 50% of support for this person? | taxpayer(s) pay more that half the cost of maintaining a home for this person? |
| | | | 1 | 1 | | 1 | | 1 | + | |) | | | 18,000,000 |
| | 2141100 5 71141 01410 | O O LOIL | 2014 | - | - | - | - | , | - 17 | | | | | |
| | | | | | | | | | | | | | | |

Louis has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 12-Unemployment

Part IV Expenses: 1-Separate maintenance payments

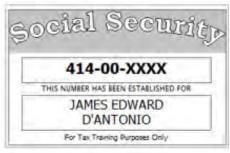
Part V Life Events: 9-Market Place Insurance

Louis is an air conditioning technician. His company went out of business in March 2023 and Louis went on unemployment for a few months before being hired by another company. He started the year with health insurance from the Marketplace and terminated it when his new company provided coverage.

Louis is divorced and the divorce decree requires him to pay child support and allows him to claim his son as a dependent on his return in odd-numbered years. He has Form 8332 signed by his ex-spouse. During your interview you confirm that he marked yes to Part IV block 1 because he pays child support. His son is covered by his mother's employer health insurance.

Louis applied for and received an IP PIN last year at <u>irs.gov</u>. He accessed his account as required to get his new PIN for the current year: 675903. If he is due a refund, he would like a check.





| | CORRE | CTED (| if checked) | | | | |
|---|------------------------------------|------------|--|--------|---|--------------|---|
| PAYER'S name | | 1 Unemplo | yment compensation | OMB | No. 1545-0120 | | |
| Street address City or town, state or province, c Telephone no. | ountry, ZIP or foreign postal code | | \$2,985.00 | | | | Certain |
| STATE UNEMPLOYMENT 1 GOVERNMENT CIRCLE YC, YS, YZIP | | | local income tax , credits or offsets | 2 | 20 XX | | Government Payments |
| ,, | | | | Fo | rm 1099-G | | |
| | | . Box 2 an | nount is for tax year | 4Fe | deral income tax | withheld | Сору В |
| PAYER'S TIN | RECIPIENT'S TIN |] | | | \$200 | 0.00 | For Recipient This is important tax |
| 91-634XXXX | 404-00-XXXX | | | | | | information and is |
| RECIPIENT'S name Street address City or town, state or province, or | ountry, ZIP or foreign postal code | 5 RTAA pa | | | xable grants | | being furnished to the IRS. If you are required to file a return, a |
| LOUIS N D'ANTONIO PO BOX 162 | | 7 Agricult | ure payments | tra | checked, box 2 is de or business come > | | negligence penalty or other sanction may be imposed on you if this income is taxable and |
| YC,YS, YZIP | | 9 Market g | gain | | | | the IRS determines that it has not been |
| | | 10. State | 10b State identification | on no. | 11 State income | tax withheld | reported. |
| Account number (see instructions |) | YS | 12-5XXXXXX | | | 50.00 | |
| AA984397-45 | | · | | | | | |
| Form 1099-G | | 1 | L | | | | L |

| | | | e's social security number 4-00-XXXX | OMB N | | ave. accurate, AST! Use | IRSE - | file | Visit the IRS website at www.irs.gov/efile |
|---|---|-------------|---|----------|--|---|----------------------|------------------------------|--|
| | r identification n | umber (EIN) | | | | s, other comper \$2,378.75 | nsation | 2. Federal in | ncome tax withheld \$126.00 |
| JOHNSO | o's name, addres ON HEATING EST ADKIN , YZIP | G AND C | | | 5. Medicare w | \$2,378.75 ages and tips \$2,378.75 | | | surity tax withheld \$147.48 tax withheld \$34.49 tips |
| d. Control n | number | | | | 9. | | | 10. Depend | ant care benefits |
| Employee | | ZIP code | .ast name | Suff. | 11. Nonqualifie 13. Statutory Employee [14. Other] | Retirement Th | nird-party ck pay | 12a. See insi 12b. 12c. 12d. | tructions for box 12 |
| 15. State i | Employer's state 88-786XXX | | 16. State wages, tips, et \$2,378.75 | c. 17. S | 51.00 | 18. Local wage | es, tips, etc. | 19. Local income | tax 20. Locality name |
| Form W-2 Wage and Tax Statement Copy B - To Be FIled With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service. | | | | | 20 | XX | | | |

| | | | e's social security number 4-00-XXXX | OMB N | | ave. accurate AST! Use | (RSP) | ⊬file | Visit the IRS website at www.irs.gov/efile |
|---------------------|---------------------|-----------------|--|---------|--------------------------------|---------------------------|-------------------------|------------------|--|
| b. Employ | er identification r | number (EIN) | | | 1. Wages, tips | , other comp | ensation | 2. Federal in | ncome tax withheld |
| 98-6 | 532XXXX | | | | \$2 | 24,115.43 | | | \$2,350.00 |
| c. Employe | er's name, addre | ss,and ZIP co | ode | | Social secur | ity wages | | 4. Social sec | curity tax withheld |
| ' ' | • | | | | \$2 | 24,115.43 | | | \$1,495.16 |
| SNYDE | R AC COMP | ANY | | | 5. Medicare w | ages and tips | | 6. Medicare | tax withheld |
| 457 31 | ST ST | | | | \$2 | 24,115.43 | | | \$349.67 |
| YC, YS | S, YZIP | | | | 7. Social secur | ity tips | | 8. Allocated | tips |
| d. Control 67840 | | | | | 9. | | | 10. Dependa | ant care benefits |
| | ee's first name a | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| Employ | ee's address and | ZIP code | | | | | | DD | \$3,498.78 |
| PO BO | | NO | | | 13.Statutory Employee | | Third-party sick pay | 12b. | |
| | • | | | | 14. Other UNION | | 45.00 | 12c. | |
| | | | | | | | | 12d. | |
| | | | | | | | | | |
| 15. State | Employer's stat | e ID number | 16. State wages, tips, etc | . 17. 5 | State income tax | 18. Local wa | ges, tips, etc. | 19. Local income | tax 20. Locality name |
| YS | 88-786XX | XX | \$24,115.43 | | 615.00 | | | | |
| Сору В | | ith Employ | Tax ee's FEDERAL Tax Retu he Internal Revenue Servi | | 20 | XX | | | 1 |
| 11113 111101 | madorn is being i | arriisrica to a | ic incinal revenue service | | | | | | |

| Form 1095- | | | h Insurance N | | | | emen | | | OMB No. 1545-2232 |
|---|---------------------------|--------|--|---------------|-----------------|----------|-------------|----------------|----------|---------------------------|
| Department of the Treas Internal Revenue Service | > Do r | | tach to your tax return v/Form1095A for instruc | | | | ation. | VOID CORREC | CTED | 20 XX |
| Part I Recipient | Information | | | | | | | | | |
| 1 Marketplace Identifie | r | 2 Ma | arketplace-assigned policy n | number | 3 Policy issue | r's name | : | | | |
| 20-07XXXX | (| 4 | 15987 | | BLUE CR | ROSS | | | | |
| 4 Recipient's name | | | | | 5 Recipient's | SSN | | 6 Recipie | nt's dat | te of birth |
| LOUIS N D'ANT | ONIO | | | | 404-0 | 0-XXX | X | | 8/12/ | |
| 7 Recipient's spouses's | name | | | | 8 Recipient's | spouse' | s SSN | 9 Recipie | nt's spo | ouse's date of birth |
| 10 Policy start date 01/01/20XX | (| 11 P | olicy termination date 05/31/20XX | | 12 Street add | | cluding apa | rtment nu | umber) | |
| ,, | - | nd ZIP | or foreign postal code | | | | | | | |
| Part II Covered 1 | Individuals | | | | | | | | | |
| A Covered | individual name | E | B Covered individual SSN | C. Date | of birth | D. Co | verage sta | rt date | E. Cov | verage termination date |
| 16 LOUIS N D'AN | TONIO | | 404-00-XXXX | 08/1 | 12/1987 | 01 | /01/20X | Х | | 05/31/20XX |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| Part III Coverage | Information | | | | | | | | | |
| | A Monthly Enrollment Pren | niums | B Monthly second lowest of | cost silver p | lan (SLCSP) pre | mium | C. Mon | thly advan | ce paym | ent of premium tax credit |
| 21 January | \$295.67 | | | \$367.6 | 57 | | | | \$2 | 50.00 |
| 22 February | \$295.67 | | | \$367.6 | 57 | | | | | 50.00 |
| 23 March | \$295.67 | | | \$367.6 | 57 | | | | \$2 | 50.00 |
| 24 April | \$295.67 | | | \$367.6 | 7 | | | | \$2 | 50.00 |
| 25 May | \$295.67 | | | \$367.6 | 7 | | | | \$2 | 50.00 |
| 26 June | | | | | | | | | | |
| 27 July | | | | | | | | | | |
| 28 August | | | | | | | | | | |
| 29 September | | | | | | | | | | |
| 30 October | | | | | | | | | | |
| 31 November | | | | | | | | | | |
| 32 December | | | | | | | | | | |
| 33 Annual Totals \$1,478.35 \$1,838.35 \$1,250 | | | | | | | | 50.00 | | |

To think about: He asks how not claiming James in 2024 (as provided in his divorce decree) will affect his tax return next year?

19

| You will need: • Tax Information such as F • Social security cards or IT • Picture ID (such as valid of Part I – Your Personal Informat 1. Your first name NANCY 2. Your spouse's first name | TIN letters for driver's lice Voluntee T | or all personse) for your pers are train o report un | ons on you ou and you ned to pr | ur spot | return. | · You ar | | | -4 of this fo | orm. | | X.75.X | |
|--|--|--|--|---------------------|---|-------------------------|----------------------------------|--|--|--|----------------|--|--|
| 1. Your first name. NANCY | т. | o report u | | | ise. | | ete and | accurate i | formation. | | | Please pro nteer prepa | |
| 1. Your first name. NANCY | tion (If you a | and Pillian in 1 | nethical b | | | | | | ghest ethic s.gov | al standard | ls. | | |
| NANCY | | are filing a j | oint returr | , enter | your name | es in the s | ame orde | er as last y | ear's return) | | - | | |
| 2. Your spouse's first name | | N T | | st name DER | | - | | | Best contact 757-555-3 | A Townson | Are yo ✓ Ye | ou a U.S. citi s | zen? No |
| | | N | 1.I. La | st name | ri | | | | Best contact | number | ls you □ Ye | | J.S. citizen? No |
| 3. Mailing address 3916 WEST FULTON DR | | | 7 | | | | OUR C | ITY | | -, 7 | State | STATE Y | P code OUR ZIP |
| | . Your job tit | | | | | were you nd perman | | abled [] | Yes 🗸 N | | time stud | lent 🔲 Y | A CONTRACTOR OF THE PARTY OF TH |
| 7. Your spouse's Date of Birth. 8 | . Your spous | se's job title | 9 | 120 | | , was your nd perman | | | Yes 🗆 N | | time stud | lent | |
| 10. Can anyone claim you or you | r spouse as | a depende | nt? | | | | | | Yes V N | lo 🗌 Un | sure | | |
| 11. Have you, or your spouse, or | r dependents | s been a vio | ctim of tax | related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | □ Y | es 🗸 No |
| 12. Provide an email address (or | otional) (this | email addr | ess will no | ot be us | ed for cor | tacts from | the Inte | mal Reven | ue Service) | | | | |
| Part II - Marital Status and Hou | sehold Info | ormation | | | | | | | | | | | |
| As of December 31, 2023, what was your marital status? | | ever Married arried | | | | tered dom married ir | | tnerships, | civil unions, | or other for | | onships under Yes N | er state law) o |
| *If using 2022 software, substitute 2022 wherever 2023 used on this intake form.* | ☐ Le | vorced gally Separ dowed | Dated D | ate of finate of se | nal decree | e aintenanci | | any part of | the last six r | nonths of 20 | 023? | Yes 🗍 N | 0 |
| 2. List the names below of: | | | | | | | | IFod | ditional appa | a in pandas | l abanle be | ro III and li | st on page 3 |
| everyone who lived with you | THE RESIDENCE AND ADDRESS OF THE PARTY OF TH | THE RESERVE TO SERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TO THE | | e) | | | | ii au | | | - | 100 | Charles de Charles |
| anyone you supported but div | | | 1 | T | Lar a con i | Č | - | I according to | | | | 100 | er Preparer |
| name or spouse's name below (in | nm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | person provide more than 50% of his/ her own support? | of income? | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more tha half the cost of maintaining a home for this person? |
| PATRICIA ADAMS 2 | (b) MAY 2012 | (c) | (d) 12 | (e) y | (f) Y | (g) S | (h) Y | (i) N | | (yes/no/n/a) | | | (yes/no) |
| PATRICIA ADAMS 2 | MAY 2012 | DAUGHTER | 12 | y | y | 5 | y | N | | | | | |
| | | | | | | | | | | | | | |

Nancy has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages

Part IV Expenses: 2-Contributions to a retirement account (other), 4-Charity, 5-Child Care, 6-Educator supplies

Nancy is a 3rd grade math and science teacher. She worked all year including teaching a summer program. She has receipts for \$416.78 for school supplies she purchased for her classroom. She pays for after school day care for her daughter while she is working.

Nancy has a Flexible Spending Account (FSA) at work (Box 14 on W-2) which she used only for qualified medical expenses.

Nancy received correspondence stating the \$7,500 of her federal student loan had been forgiven and asked how that would affect her return.

She contributed \$250 to the United Way and has a receipt.

She would like direct deposit if she is due a refund. Account information taken from her phone: Nations Bank Routing number – 325070760 Account - 9007842



| WASHINGTON (| COUNTY SCHOOL DISTRICT | Date | 13 Jan 2024 |
|---------------------------|---|--------|-------------|
| EIN: 12-056xxxx | T. | Number | E-27 |
| 17 E 12 th St | | Amour | nt |
| YC,YS, YZIP | | , | \$4,000 |
| | | | |
| | | | |
| Description | After school care for Patricia Adams | | |
| Description Charged to | After school care for Patricia Adams Nancy Elder | | |
| • | | | |

| | | | s's social security number 5-00-XXXX | OMB No | | ave. accurate AST! Use | rse- | file | Visit the IRS website at www.irs.gov/efile |
|------------|-----------------------|---------------|---|----------|----------------------|---------------------------|-------------------------|------------------|--|
| b. Employ | er identification r | number (EIN) | | | 1. Wages, tips | s, other comp | ensation | 2. Federal in | ncome tax withheld |
| 12-0 |)56XXXX | | | | \$2 | 29,750.00 | | | \$1,000.00 |
| c. Employ | er's name, addre | ss,and ZIP co | ode | | 3. Social secur | | | 4. Social sec | curity tax withheld |
| | | | | | | 31,750.00 | | | \$1,968.50 |
| | | UNTY SC | HOOL DISTRICT | | 5. Medicare w | - | | 6. Medicare | tax withheld |
| | 2TH AVE | | | | | 31,750.00 | | | \$460.38 |
| YC, YS | S, YZIP | | | | 7. Social secur | rity tips | | 8. Allocated | tips |
| | | | | | | | | | |
| d. Control | number | | | | 9. | | | 10. Depend | ant care benefits \$500.00 |
| | ee's first name a | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See ins | tructions for box 12 |
| Employ | ee's address and | ZIP code | | | | | | E | \$2,000.00 |
| NANCY | / T ELDER | | | | | Retirement Plan | Third-party sick pay | 12b. | |
| | VEST FULTO 5, YZIP | ON DR #1 | .1 | | | X | SICK Pay | DD | \$5,600.00 |
| , | • | | | | 14. Other | | | 12c. | ı |
| | | | | | FSA | | 600.00 | | |
| | | | | | | | | 12d. | |
| | | | | | | | | | |
| | | | | | | | | | |
| 15. State | Employer's state | e ID number | 16. State wages, tips, etc | c. 17. S | L tate income tax | 18. Local wa | ges, tips, etc. | 19. Local income | tax 20. Locality name |
| YS | 12789XX | XXX | \$29,750.00 | | 720.00 | | | | |
| | | | | | | | | | |
| l | W-2 Wa | | | • | 20 | XX | , | | ' |
| | | | ee's FEDERAL Tax Retu | | | | | | |
| This infor | mation is being fi | urnished to t | he Internal Revenue Servi | ce. | | | | | |

To think about: Ms Elder tells you that she just enrolled in a Master's of Education degree program at the local college and that her father will pay her tuition that is not covered by her scholarship. She asks how that would affect next year's tax return.

22

| Form 13614-C (October 2023) | | In | | | | oury - Internal | | Service view S | heet | | | OMB Number 1545-1964 | |
|--|--|---|---|---|---|--|---|--|--|--|---|---|--|
| You will need: Tax Information such as Social security cards or Picture ID (such as valid | ITIN letters f | or all pers | ons on ye | | | You ar comple | e respon | nsible for t accurate in | formation. | tion on yo | | Please pro | |
| | | | | | | | | nold the hi | ghest ethic | al standar | ds. | | |
| Part I - Your Personal Inform | | | | | | | | | | | | | |
| 1. Your first name SUSAN | | | M.I. La | st name | | - | | - 1 | Best contact | | Are yo | ou a U.S. cit | zen? No |
| 2. Your spouse's first name CINDY | | | 2.1.1.1 | st name | | 7 A . I . | | | Best contact 30-542-6 | | ls you ☑ Ye | | J.S. citizen? No |
| Mailing address CLANCY DR | | | | | | | ity OUR C | ITY | | | State YOUR | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth 1/12/1970 | 5. Your job to NURSE | tle | | | | , were you nd perman | | abled [| Yes 🗸 N | | l-time stud gally blind | ent 🔲 Y | |
| 7. Your spouse's Date of Birth. 3/14/1968 | 8. Your spou | | e | 1 | | , was your nd perman | | | Yes V N | | I-time stuc gally blind | lent | |
| 10. Can anyone claim you or y | our spouse as | a depend | ent? | | | | - | | Yes V N | lo 🗆 Ui | nsure | | |
| 11. Have you, or your spouse, | or dependent | s been a v | ictim of tax | x related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | □ Y | es 🗸 No |
| 12. Provide an email address (| optional) (this | email add | ress will n | ot be use | ed for cor | ntacts from | the Inte | mal Revenu | ue Service) | | | | |
| Part II - Marital Status and H | ousehold Infe | ormation | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | ☑ Mi | ever Marrie arried vorced egally Sepa idowed | a, if b, D D rated D | Yes, Did id you live ate of fire ate of se | d you get re with you al decree | married in our spouse e naintenance | 2023? during a | any part of t | civil unions, | | | onships und Yes ☑ N Yes □ N | |
| | | | | | | | | If ado | litianni anaa | a is poods | d check he | ere 🗌 and li | |
| List the names below of: everyone who lived with you anyone you supported but | | | | e) | | | | li adc | and the same of the same | and the second | v a Certifi | ed Volunte | |
| everyone who lived with you anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | | th you last | | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | (g) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | and the same of the same | Did this person provide | Did this person have less than \$4,400 of income? | ed Volunte Did the taxpayer(s) provide more than 50% of support for this person? (yes/na/N/A) | Did the taxpayer(s) pay more that half the cost of |
| everyone who lived with you anyone you supported but Name (first, last) Do not enter your name or spouse's name below | did not live wi Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Married as of 12/31/23 (S/M) | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | Did this person provide more than 50% of his/ her own support? | Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more that half the cost of maintaining a home for this person? |

Susan and Cindy have marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 3-Scholarships, 4-Interest, 11-Retirement Income

Part IV Expenses: 2-Contributions to a retirement account (401K), 3-College education expenses, 4-Charitable Contributions

Susan is a licensed practical nurse at a local hospital and Cindy works part-time at a local boutique.

Their daughter Shannon is a freshman at the local community college. She received a small scholarship that must be used for tuition. Shannon also paid \$385 for textbooks that she purchased on-line. During your interview they confirm that Shannon has never been convicted of a crime.

They gave \$500 to various charities by check.

If they receive a refund they would like it split equally between their bank accounts. They provide Valley National Bank statements which show the bank's routing number and their account numbers. Routing number: 021201383 Account numbers: 00037895 (Susan) 00037860 (Cindy).



| | | | e's social security number 6-00-XXXX | OMB No | | ave. accurate, AST! Use | (RSP) | √ file | Visit the IRS website at www.irs.gov/efile |
|--|---------------------------------------|---------------|---|----------|--------------------------|----------------------------|----------------------|------------------|--|
| b. Employ | er identification r | number (EIN) | | | 1. Wages, tips | , other comper | nsation | 2. Federal in | ncome tax withheld |
| 89-6 | 554XXXX | | | | \$3 | 33,450.00 | | | \$3,400.00 |
| c. Employe | er's name, addre | ss,and ZIP co | ode | | 3. Social secur | ity wages | | 4. Social sec | curity tax withheld |
| | | | | | | 34,950.00 | | | \$2,166.90 |
| BAPTI | ST MEDICAL | CENTER | | | 5. Medicare wa | ages and tips | | 6. Medicare | tax withheld |
| PO BO | X 6700 | | | | \$3 | 34,950.00 | | | \$506.78 |
| INDIA | Napolis in | 46204-67 | 700 | | 7. Social secur | ity tips | | 8. Allocated | tips |
| | | | | | | | | | |
| d. Control | | | | | 9. | | | 10. Dependa | ant care benefits |
| | ee's first name ar | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| Employe | ee's address and | ZIP code | | | | | | D | \$1,500.00 |
| 1712 N | I MARY FERO N CLANCY DI S, YZIP | | | | 13.Statutory Employee | | nird-party ck pay | 12b. DD | \$7,230.00 |
| | | | | | 14. Other | | | 12c. | |
| | | | | | | | | C | \$50.00 |
| | | | | | | | | 12d. | |
| | | | | | | | | | |
| | | | | | | | | | |
| 15. State | Employer's state | e ID number | 16. State wages, tips, et | c. 17. S | tate income tax | 18. Local wage | es, tips, etc. | 19. Local income | tax 20. Locality name |
| YS | 89-700XX | XX | \$33,450.00 | | 790.00 | | | | |
| | | | | | | | | | |
| Form W-2 Wage and Tax Statement | | | | | 20 | XX | | | |
| Copy B - To Be FIled With Employee's FEDERAL Tax Return. | | | | | | | | | |
| This infor | mation is being fi | urnished to t | he Internal Revenue Servi | ice. | | | | | |

| | | | s's social security number 6-00-XXXX | OMB N | | ave. accurate, AST! Use | TRSE _ | file | Visit the IRS website at www.irs.gov/efile | | |
|---|------------------------------|-----------------|---|--------------------------|--------------------------|----------------------------|----------------|--------------------------------|---|--|--|
| b. Employe | r identification n | umber (EIN) | | | 1. Wages, tips | s, other comper | nsation | 2. Federal income tax withheld | | | |
| 89-7 | 56XXXX | | | | | 4,800.00 | | | \$480.00 | | |
| c. Employe | r's name, addres | ss,and ZIP co | ode | | 3. Social secur | ity wages | | 4. Social sec | curity tax withheld | | |
| | | | | | 9 | 4,800.00 | | | \$297.60 | | |
| AMAND | A'S FINE FA | ASHIONS | | | 5. Medicare w | ages and tips | | 6. Medicare | tax withheld | | |
| 145 W | MAIN ST | | | | 9 | 4,800.00 | | | \$69.60 | | |
| YC YS | YZIP | | | | 7. Social secur | ity tips | | 8. Allocated | tips | | |
| d. Control number | | | | | 9. | | 10. Depende | 10. Dependant care benefits | | | |
| e. Employee's first name and initial Last name Suff. Employee's address and ZIP code | | | | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 | | | |
| CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP | | | | 13.Statutory Employee | Retirement Ti Plan si | hird-party ck pay | 12b. | | | | |
| | • | | | | 14. Other | | | 12c. | | | |
| | | | | | | | | 12d. | | | |
| | | | | | | | | - | | | |
| 15. State YS | Employer's state 89-723XX | | 16. State wages, tips, et \$4,800.00 | c. 17. S | State income tax 58.00 | 18. Local wage | es, tips, etc. | 19. Local income | tax 20. Locality name | | |
| Form V | N-2 Wa | ge and internet | Гах | • | 20 | XX | • | | | | |
| Сору В - | To Be FIled W | ith Employ | ee's FEDERAL Tax Ret | urn. | | | | | | | |
| This inforn | nation is being fi | ırnished to tl | ne Internal Revenue Serv | ice. | | | | | | | |

| | | COBBE | CTED (if checked) | | | | |
|---|----------------------|---------------------------------------|---|--|-----------------------------|---|--|
| | L | CORREC | , | | | 1 | |
| PAYER'S name Street address | | | Payer's RTN (optional) | | OMB No. 1545-0112 | | |
| City or town, state or province, co Telephone no. | ountry, ZIP or forei | gn postal code | | | 0.03434 | Interest | |
| VALLEY NATIONAL BAN | K | | 1 Interest income 20 XX | | | Income | |
| 1845 MADISON BLVD | | | \$250.00 | | Form 1099-INT | | |
| YC YS YZIP | | | , | | FORM 1099-INT | | |
| | | | 2 Early withdrawal penalty | | | Сору В | |
| PAYER'S TIN RECIPIENT'S TIN | | | \$65.00 | | | Fau Basiniant | |
| 98-349XXXX 416-00-XXXX | | | 3 Interest on US Savings Bonds and | Treas. obli | gations | For Recipient | |
| 90-3498888 | 410-00-7 | · · · · · · · · · · · · · · · · · · · | | | | This is important tax | |
| RECIPIENT'S name | | | 4 Federal income tax withheld | 5 Investm | information and is | | |
| Street address (including apt.no.) City or town, state or province, co | | gn postal code | 6 Foreign Tax Paid | 7 Foreign | Country or US possession | being furnished to the IRS. If you are required to file a return, a negligence | |
| CINDY T ADAMS | | | o roleigh rax raid | 71 oreign | Country or 03 possession | | |
| 1712 N CLANCY DR | | | 8 Tax exempt interest | 9 Specified private activity bond interest | | penalty or other | |
| YC, YS, YZIP | | | | | | sanction may be imposed on you if | |
| | | | 10 Market Discount | 11 Bond Premium | | this income is taxable and the IRS | |
| | | FATCA filing | TO Market Discount | 11 bond F | reman | determines that it has | |
| | | requirment | 12 Bond premium on Treasury obligations | 13 Bond P | remium on tax-exempt bond | not been reported | |
| | | | | | | | |
| Account number (see instructions) | | | 14 Tax-exempt and tax credit | 15 State | 16 State Identification no. | 17 State tax withheld | |
| | | | bond Costr no. | | | | |
| | | | | | | | |
| Form 1099-INT | | | | | | | |
| | · | | | • | | | |

| | | Distributions From Pensions, Annuities, | | | | | |
|---|--|---|--|--------------|--|-------|--|
| PAYER'S name Street address City or town, state or province, or Telephone no. PIONEER TRUST COMP. | | foreign postal code | 2a Taxable amou | ,000.00 | 20 XX Form 1099-R | | Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| PO BOX 1400 BOSTON MA 02119-140 | | | 2b Taxable amou not determine | | Total Distribution | | Copy B Report this |
| BOSTON MA 02119-1400 | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$20 | 00.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 27-112XXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee con Designated Ro contributions (| oth ' | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, of CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP | 7 Distribution Code(s) 1 9a Your percenta distribution | IRA/ SEP/ SIMPLE X age of total | 8 Other 9b Total Employee Contri | % butions | This information is being furnished to the IRS | | |
| | l 1st year of esig. Roth | 12 FATCA filing requirment | 14 State tax with | held | 15 State/Payer's state no. | | 16 State distribution |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | | | |

| | CORRECTED | (if checked) | | | | |
|--|--|--|--|---|-------------------------|--|
| FILER'S name Street address City or town, state or province, cou Telephone number | ntry, ZIP or Foreign Postal Code | 1 Payments received for qualified tuition and related expenses | OMB No. 1545-1574 | | Tuition | |
| TRINITY COMMUNITY C 34 TRINITY CIR YC YS YZIP | OLLEGE | \$4,200.00 | 20 XX | | Statement | |
| | | | Form 1098-T | | | |
| FILER'S employer identification no. | STUDENT'S TIN | 3 | | | Сору В | |
| 85-689XXXX | 436-00-XXXX | | | | For Student | |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cou | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant \$1,0 | This is important tax information and is being furnished to the | | |
| SHANNON ADAMS 1712 N CLANCY DR YC, YS, YZIP | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amound box 1 or 2 includes amounts for an acad period begining Janu March 20XX+1. | IRS. This form must be used to complete Form 8863 to daim education credits. Give it to the tax preparer or use it to | | |
| Service Provider/Acct No. (see instr 234590-F | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb. | ./refund | prepare the tax return. | |
| Form 1098-T | 1 | | 1 | | 1 | |

To think about: Their daughter Shannon will have a paid internship this summer. Susan and Cindy heard that could affect their ability to claim her as a dependent next year. What do you tell them?

| Form 13614-C (October 2023) | | Int | | | | sury - Interna Qualit | | Service view S | heet | | | OMB Number 1545-1964 | | |
|--|-----------------------------|---|---|--|---|--|---|--|--|--|---|--|---|--|
| You will need: • Tax Information such as • Social security cards of • Picture ID (such as valid | ITIN letters | for all pers | ons on yo | our tax r | eturn. se. | You ar comple | e respon | nsible for t accurate in | formation. | tion on yo | | Please pro | | |
| | | eers are tra To report u | methical b | ehavio | to the l | RS, email | us at wi | voltax@irs | s.gov | al standar | ds. | | | |
| Part I – Your Personal Inform | nation (If you | are filing a | joint returr | n, enter y | our name | es in the sa | ame orde | er as last ye | ear's return) | | _ | | | |
| 1. Your first name CHEN ZHANG | N ZHANG GON | | | | N | | | | Best contact '57-994-0 | | Are yo | ou a U.S. cit | zen? No | |
| Your spouse's first name YEN YIN | | - 1 | | Last name GONGSUN | | | | 1 | Best contact | number | ls you ☑ Ye | | J.S. citizen? No | |
| 3. Mailing address 145 WEST 34TH ST | | | | | | | OUR C | ITY | | | State | STATE Y | P code | |
| 4. Your Date of Birth | 5. Your job | title | | 6. | Last year | were you | K. | | | a. Fu | II-time stud | lent Y | es 🔽 No | |
| 15 JUN 1954 | RETIRE | D | | b. | Totally ar | nd perman | ently disa | abled [| Yes 🗸 N | o c. Leg | gally blind | □ Y | es 🗸 No | |
| 7. Your spouse's Date of Birth. 6 NOV 1958 | 8. Your spo | use's job titl | e | 9. Last year, was your spouse: b. Totally and permanently disabled | | | | Yes □ N | | | | 42 | | |
| 10. Can anyone claim you or y | our spouse a | s a depende | ent? | | | The state of the s | , | - | Yes 🔽 N | | | | | |
| 11. Have you, or your spouse, | 2 - 1-10 | | | related | identity t | heft or bee | n issued | an Identity | | | | ПУ | es 🗸 No | |
| 12. Provide an email address | | | | | | | | | | | | | | |
| Part II - Marital Status and H | ousehold In | formation | | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | | lever Marrie Narried | | | | stered dom married in | | tnerships, (| civil unions, | or other fo | | onships und Yes 🕡 N | er state law) o | |
| *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | | Divorced egally Sepa Vidowed | Darated Da | ate of fir ate of se | al decree | e naintenance | | any part of t | the last six r | nonths of 2 | 2023? 🔽 | Yes □ N | o | |
| List the names below of: everyone who lived with your | ou last vear (| other than v | OUT SDOUS | e) | | | | If add | ditional spac | e is neede | d check he | ere 🗌 and li | st on page 3 | |
| · anyone you supported but | | | | | | | | | To be co | mpleted b | y a Certifi | ed Volunte | er Preparer | |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/ho) | Did this person provide more than 50% of his/ her own support? | Did this person have less than \$4,400 of income? (yes/no/n/a) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost o maintaining a home for this person? | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | - (i) | | (yes/no/n/a) | | | (yes/no) | |
| | | | | | | | | | | | | | | |

Mr. Gongsun has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 11-Retirement Income, 13-Social Security, 15-Other (Poll Worker)

Part V Life Events: 2-Have credit card debt cancelled

Mr. Gongsun came to your tax site alone. His wife is blind, disabled and has difficulty traveling outside the home.

Mr. Gongsun was a poll worker for the November elections and received a check for \$500.

During your interview you determine they were solvent at the time the credit card debt was cancelled.

They would like direct deposit if they are due a refund and will send a check if they owe.

| FORM | FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT | | | | | | | | | |
|--|---|---|---|--|--|--|--|--|--|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENER | FITS SHOW TION. | /N IN BOX 5 MAY BE TAXABLE INCOME. | | | | | | | |
| Box 1. Name CHEN ZHANG GONGSUN | | | Box 2. Beneficiary's Social Security 407-00-XXXX | | | | | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | | | | | |
| \$21,058.80 | | | \$21,058.80 | | | | | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | | | | | |
| Paid by check or direct deposit | \$19,080.00 | 00 | | | | | | | | |
| Medicare Part B premiums deduct from your benefits | sed \$1,978.80 | | | | | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | | | | | | | | |
| Total Additions | \$1,978.80 | Box 6. Voluntary Federal Income Tax Withheld | | | | | | | | |
| Benefits for 20XX | \$21,058.80 | | | | | | | | | |
| Benefits for 20XX-1 Benefits for 20XX-2 | | ress HANG GONGSUN ST 34TH ST YZIP | | | | | | | | |
| Benefits for 20XX-3 | | Box 8. Claim Number (use this number if you need to contact SSA) 407-00-XXXXA | | | | | | | | |

Form SSA-1099-SM

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | | |
|---|--|--|--|--|--|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENEF EVERSE FOR MORE INFORMA | TITS SHOW | N IN BOX 5 MAY BE TAXABLE INCOME. | | | |
| Box 1. Name YEN YIN GONGSUN | | | Box 2. Beneficiary's Social Security 417-00-XXXX | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | |
| \$11,921.80 | | | \$11,921.80 | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | |
| Paid by check or direct deposit | \$11,592.00 | | | | | |
| Medicare Part B premiums deducted from your benefits \$329.80 | | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | | |
| Total Additions | \$329.80 | Box 6. Voluntary Federal Income Tax Withheld | | | | |
| Benefits for 20XX | \$11,921.80 | | | | | |
| Benefits for 20XX-1 Benefits for 20XX-2 | | Box 7. Address YEN YIN GONGSUN 145 WEST 34TH ST YC, YS. YZIP | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 417-00-XXXXA | | | |

Form SSA-1099-SM

| | | Distributions From | | | | | |
|---|------------------------------|----------------------------------|--|-----------------------|--|---------|--|
| PAYER'S name Street address City or town, state or province, Telephone no. AMERICAN FINANCIAL | | foreign postal code | 2a Taxable amou | ,654.78 | 20 XX Form 1099-R | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| CUST: GORDON INDUS PO BOX 3401 | SION FUND | 2b Taxable amou not determine | | Total Distribution | Copy B Report this | | |
| SAN FRANCISCO CA 94 | 1102 | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$1,50 | 00.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 84-765XXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no City or town, state or province, | | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ | 8 Other | | This information is |
| CHEN ZHANG GONGSU 145 WEST 34TH ST | N | | 7 | SIMPLE | | % | being furnished to the IRS |
| YC, YS. YZIP | | | 9a Your percentage of total 9 distribution % | | 9b Total Employee Contri | butions | |
| | 1 1st year of lesig. Roth | 12 FATCA filing requirment | 14 State tax withheld \$457.00 | | 15 State/Payer's state no. 84-998XXXX | | 16 State distribution \$23,654.78 |
| Account number (see instructions) 13 Date of | | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution |
| payment | | | | | | | |
| Form 1099-R | | | | | | | |

| | CORRE | CTED (if checked) | | |
|---|------------------------------------|---|--|---|
| Telephone no. | ountry, ZIP or foreign postal code | 1 Date of Identifiable Event 09/12/20XX 2 Amount of debt discharged | Cancellation of Debt | |
| MASTERCARD PO BOX 145 BOSTON MA 02108 | | \$2,786.67 3 Interest if included in Box 2 \$365.09 | 20 XX Form 1099-C | |
| | | 4 Debt description MASTERCARD | | Copy B For Debtor |
| CREDITOR'S TIN 86-055XXXX | DEBTOR'S TIN 407-00-XXXX | | | This is important tax information and is being furnished to the IRS. If you are required to file a |
| DEBTOR'S name Street address (including apt.no) City or town, state or province, of CHEN ZHANG GONGSUN 145 WEST 34TH ST YC, YS. YZIP | ountry, ZIP or foreign postal code | 5 If checked, the debtor was repayment of this debt | 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. | |
| Account number (see instructions 12000076423 |) | 6 Identifiable Event Code | erty | |
| Form 1099-C | | 1 | | |
| | | | | |

| CHEN ZHANG GONGSUN YEN YIN GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP | 1234 |
|--|---------|
| PAY TO THEORDER OF | DOLLARS |
| ALIVE CREDIT UNION PO BOX 167 YC,YS,YZIP | |
| For | |

To think about: You explain to the taxpayer that he must take the return home and have his wife sign the Form 8879 and return with the signature before you transmit the return to the IRS. Mr. Gongsun states that his wife's blindness and disability prevent her from signing. What can you do? Mr. Gongsun asks you if in the future it would be easier if he just filed Married Filing Separately (MFS) since his wife only has Social Security income. What do you tell him?

 $\frac{3}{2}$

| Form 13614-C (October 2023) | | Int | | | | sury - Interna Qualit | | Service view S | heet | | | | Number -1964 | |
|--|-----------------------------|---|--|-------------------------|---|--------------------------|-----------|-------------------------------------|--|--|---|--|--|--|
| You will need: Tax Information such as Social security cards of Picture ID (such as valid | r ITIN letters | for all pers | ons on yo | | | You are compl | e respon | nsible for accurate in | 1-4 of this fo the informa nformation. lease ask th | tion on yo | | | | |
| | | eers are trai To report u | | | | | | | | al standar | ds. | | | |
| Part I - Your Personal Inform | nation (If you | are filing a j | oint return | , enter | your name | es in the s | ame orde | er as last y | ear's return) | | | | | |
| 1. Your first name AARON | | | | | AN | | | | Best contact | | Are yo ✓ Ye | oua U.S. ci | tizen?] No | |
| 2. Your spouse's first name | | N | 1.I. La: | st name | ame Be | | | | Best contact | number | ls you □ Ye | your spouse a U.S. citizen? | | |
| 3. Mailing address 1628 LAKE SHORE DR | 1000 | | | | | | Oity | ITY | | State ZIP code YOUR STATE YOUR Z | | | | |
| 4. Your Date of Birth 7 AUG 1956 | 5. Your job RETIRE | title D FIRE F | IGHTE | | | | | | ll-time stud gally blind | dent 🗆 🗅 | - | | | |
| 7. Your spouse's Date of Birth | 8. Your spo | use's job title | 9 | | b. Totally and permanently disabled | | | | | II-time stud gally blind | dent 🔲 \ | | | |
| 10. Can anyone claim you or y | our spouse a | s a depende | ent? | | | | | | Yes 🗸 N | lo 🔲 Ur | nsure | | | |
| 11. Have you, or your spouse, | or depender | nts been a vi | ctim of tax | related | identity t | heft or bee | en issued | an Identity | Protection | PIN? | | | es ☑ No | |
| 12. Provide an email address | (optional) (thi | s email addr | ess will no | ot be us | ed for cor | tacts from | the Inte | mal Reven | ue Service) | HUBERA | 1AN337 | A.TTA@ | ET | |
| Part II - Marital Status and H | ousehold In | formation | | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | | lever Married Married | | | | stered don married in | | rtnerships, | civil unions, | or other fo | | onships und Yes 🔲 N | der state law) Vo | |
| *If using 2022 software, substitute 2022 wherever 207 used on this intake form.* | | Divorced egally Sepai Vidowed | Da rated Da | ate of fir ate of se | nal decree | e aintenanc | | 2000 | the last six | months of 2 | 2023? | Yes 🗆 N | No | |
| 2. List the names below of: | | W. 1. W. 1. C | | | | | | If ad | ditional cosc | o is poods | d about he | oro 🏻 and l | list on page 3 | |
| everyone who lived with you anyone you supported but | | | | 9) | | | | ii au | | 4500 1000 | 100000000000000000000000000000000000000 | | er Preparer | |
| Name (first, tast) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | | (yes/no) | Permanently Disabled (yes/no) | Is this | Did this person provide more than 50% of his/ her own support? | Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | -(1) | | (yes/no/n/a) | | | (yes/no) | |
| | | | | | | | | | | | | | | |
| Catalog Number 52121E | | | | | www.it | e nov | - | - | | | En | m 13614 | C (Rev. 10-202 | |

Aaron has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 4-Interest/Dividends, 9-Income from sale of stocks, 11-Retirement Income, 15-Other (jury duty)

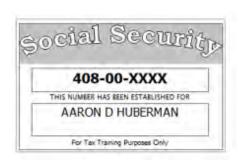
Part IV Expenses: 4-Charitable Contributions

Part V Life Events: 7-Made estimated payments, 8-Capital loss carryover

Aaron is a retiree from the fire department. He served 14 days on a jury and was paid \$20 per day. He made one estimated payment of \$400 on 12 June 2023. He brought a copy of last year's return showing a short term capital loss carryover of \$657.

He contributed \$2,000 ("dues") to his synagogue and has a letter of acknowledgement.

He would like any refund due applied to next year's taxes and will pay any balance due by check.



| | _ | | Distributions From Pensions, Annuities, | | | | |
|---|--|-------------------------------|--|---------|--|--------------|--|
| PAYER'S name Street address City or town, state or province, Telephone no. | country, ZIP or | foreign postal code | 1 Gross distributi \$25 2a Taxable amou | ,756.90 | 20 XX | | Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| TOWN OF WAKEFIELD | | | \$25 | ,756.90 | Form 1099-R | | Contracts, etc. |
| 889 E 256TH ST WAKEFIELD, MA 01880 | 2b Taxable amou not determin | | Total Distribution | | Copy B Report this | | |
| WARLI ILLO, MA 01000 | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$2,50 | 00.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 34-602XXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee contributions/ Designated Roth contributions or 6 Net unrealized appreciation in employer's securities | | | | federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt.no | 1628 LAKE SHORE DR | | | | 8 Other 9b Total Employee Contri | % outions | This information is being furnished to the IRS |
| | | | 9a Your percenta distribution | % | 55 75 to to 1 | | |
| | 1 1st year of lesig _. Roth | 12 FATCA filing requirment | 14 State tax withheld \$860.00 | | 15 State/Payer's state no 67-008XXXX | | 16 State distribution \$25,756.90 |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | 1 | | 1 |

| FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT | | | | |
|--|--|---|---|--|
| 20 XX O PART OF YOUR SEE THE R | OUR SOCIAL SECURITY BENEF EVERSE FOR MORE INFORMA | FITS SHOW TION. | /N IN BOX 5 MAY BE TAXABLE INCOME. | |
| Box 1. Name | | | Box 2. Beneficiary's Social Security | |
| AARON D HUBERMAN | | | 408-00-XXXX | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA in 20) | | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | |
| \$11,998.80 | | | \$11,998.80 | |
| DESCRIPTION OF AMOUNT IN BOX 3 | | | DESCRIPTION OF AMOUNT IN BOX 4 | |
| Paid by check or direct deposit | \$8,820.00 | | | |
| Medicare Part B premiums deduct from your benefits | ed \$1,978.80 | | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | | |
| otal Additions \$3,178.80 Box | | Box 6. Volu | Box 6. Voluntary Federal Income Tax Withheld | |
| Benefits for 20XX | \$11,998.80 | \$1,200.00 | | |
| | | Box 7. Add | Iress | |
| Benefits for 20XX-1 | | | | |
| Benefits for 20XX-2 | | | | |
| Benefits for 20XX-3 | | Box 8. Claim Number (use this number if you need to contact SSA) 408-00-XXXXA | | |

Form SSA-1099-SM

\

| Navy Fe | ederal Financial Group | | | | | | TAX REPORTING STA | TEMENT | | |
|--------------------|-----------------------------------|--------------------|------------|---|--------------------------------|--------------------------------------|-----------------------|---------------|------------|--|
| 820 Follin Lane SE | | | 2 | OXX | | | Aaron Huberman | | | |
| Vienna, | VA 22180 | | TAX INFORM | INFORMATION SUMMARY 1628 Lake Shore Dr, Y | | | | | | |
| Account | No. 658-0009823 | | | | | | | | | |
| Payer's T | IN: 95-711XXXX | | | | | | Recipient ID No. 408- | 00-XXXX | | |
| Form 10 | 99-DIV Dividends and Distributi | ons | | F | orm 109 | 99-INT Interest Income | | | | |
| Copy B fo | or Recipient (OMB NO. 1545-0110 |) | | C | Copy B fo | or Recipient (OMB NO. 1545-0112) | | | | |
| Box | | | Δ | mount | Box | | | <u>Amount</u> | | |
| 1a | Total Ordinary Dividends | | 5, | 459.98 | 1 | Interest Income | | 65.00 | | |
| 1b | Qualified Dividends | | | 145.12 | 2 | Early Withdrawal Penalty | | 0.00 | | |
| 2a | Total Capital Gain Distributions | (Includes 2b - 2d) | | 567.51 | 3 | Interest on U.S. Savings Bonds ar | nd Treas. Obligations | 0.00 | | |
| 2b | Unrecaptured 1250 Gain | | | 0.00 | 4 | Federal Income Tax Withheld | | 0.00 | | |
| 2c | Section 1202 Gain | | | 0.00 | 5 | Investment Expenses | | 0.00 | | |
| 2d | Collectibles (28%) Gain | | | 0.00 | 6 | Foreign Tax Paid | | 0.00 | | |
| 2e | Section 897 ordinary dividends. | | | 0.00 | 7 | Foreign Country or U.S. Possession | on | | | |
| 2f | Section 897 capital gain | | | 0.00 | 8 | Tax-Exempt Interest | | 0.00 | | |
| 3 | Nondividend Distributions | | | 270.00 | 9 | Specified Private Activity Bond Inte | erest | 0.00 | | |
| 4 | Federal Income Tax Withheld | | | 0.00 | 10 | Market Discount | | 0.00 | | |
| 5 | Section 199A Dividends | | | 459.12 | | Market Discount on Noncovered S | Securities | 0.00 | | |
| 6 | Investment Expenses | | | 850.00 | 11 | Bond Premium | | 0.00 | | |
| 7 | | | | n Tax Paid | | 14.29 | 12 | | xempt Bond | |
| 8 | Foreign Country/U.S. Possession | | us | 13 | Bond Premium on tax Exempt Bor | nds | | | | |
| 9 | Cash Liquidation Distributions . | | | 0.00 | 15 | State | | YS | | |
| 10 | Non-Cash Liquidation Distribution | | | 0.00 | 16 | State Identification No | | XXXX | | |
| 11 | FATCA filing requirement | | | | 17 | State Tax Withheld | | 0.00 | | |
| 12 | Exempt-Interest Dividends | | | 349.78 | | FATCA filing requirement | | | | |
| 13 | Specified Private Activity Bond | | | 0.00 | | | | | | |
| 14 | State | | | YS | | | | | | |
| 15 | State Identification No | | | XXXX | | | | | | |
| 16 | State Tax Withheld | | | 0.00 | | | | | | |
| Summar | y of Proceeds, Gains & Losses, Ac | | | | | | | | | |
| Term | Form 8949 type | Proceeds | Cost | basis | | Wash Sale loss disallowed | Net Gain or Loss(-) | | | |
| Short | A (basis reporter to IRS) | 15,667,45 | 16. | 798.53 | | | -1,131.08 | | | |
| Short | B (basis not reported to IRS) | , | | | | | , | | | |
| Short | C (Form 1099-B not received) | | | | | | | | | |
| | Total Short-Term | 15,667.45 | 16. | 798.53 | | | -1,131.08 | | | |
| | | 20,007.10 | 10, | ,. 50.00 | | | _,=0=:00 | | | |
| Long | D (basis reporter to IRS) | 12,897.67 | 10. | ,007.85 | | | 2,889.82 | | | |
| Long | E (basis not reported to IRS) | , | | | | | , | | | |
| Long | F (Form 1099-B not received) | | | | | | | | | |
| | Total Long-Term | 12,897.67 | 10. | 007.85 | | | 2,889.82 | | | |
| | | -, | 20, | | | | , | | | |
| | Grand Total | 28,565.12 | 26, | ,806.38 | | | 1,758.74 | | | |

This broker summary is page 1 of 17 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 8/17/2023. The long-term transactions occurred on various dates with the last transaction of the year on 9/23/2023.

He brought a copy of last year's return showing a short term capital loss carryover of \$657.

To think about: Mr Hubermann says that he was thinking about adding virtual currency to his investment portfolio and asks you how that might affect his return? What do you tell him?

| Form 13614-C (October 2023) | | Int | | The second second | | Qualit | | service view S | heet | | | | Number 5-1964 |
|--|---|--|--|---|---|--|--|---|--|--|---|---|--|
| You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. | | | | return. ise. | You ar complete | e responete and | ete pages 1 nsible for t accurate in estions, plo | he informa formation. | tion on yo | | | | |
| | | Γο report u | nethical b | ehavio | r to the l | RS, email | us at wi | hold the his | .gov | | ds. | | |
| Part I – Your Personal Inform | nation (If you | | | | | es in the sa | ame orde | | | | | | |
| 1. Your first name TIMOTHY | | K | | Last name IRVING | | | | | Best contact 57-786-2 | | Are yo | s [| tizen? □ No |
| 2. Your spouse's first name | | N | I.I. La | Last name | | | | Best contact | number | ls you □ Ye | | U.S. citizen? ∐ No | |
| 3, Mailing address 1490 E 45TH STREET | | | | | | | OUR C | ITY | | | State | | ZIP code |
| 4. Your Date of Birth 7 OCT 1967 | 5. Your job ti DESIGN | | | | | were you nd permane | | abled [| Yes 🗸 N | | ll-time stud gally blind | lent 🔲 | Yes ☑ No Yes ☑ No |
| 7. Your spouse's Date of Birth | 8. Your spou | ise's job title | • | | - 9 - 7 | , was your nd perman | | | Yes □ N | | II-time stud gally blind | lent 🔲 | |
| 10. Can anyone claim you or y | our spouse as | a depende | ent? | | | | | | Yes V | lo 🗆 Ur | nsure | | |
| | | | | | | | | | | | | | |
| | 7-1-2-1-2 | | | related | identity t | heft or bee | n issued | an Identity | | PIN? | | | res V No |
| 11. Have you, or your spouse, | or dependent | ts been a vi | ctim of tax | | | | | | Protection | | NG@AO | | res ☑ No |
| | or dependent (optional) (this | ts been a vi email addr | ctim of tax | | | | | | Protection | | NG@AO | | Yes ☑ No |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? | or dependent or dependent optional) (this ousehold Information of the outer of the | ts been a vi email addr | ctim of tax ress will no d (T a, If | ot be use his inclu Yes, Die | ed for cor udes regis d you get | ntacts from stered dom married in | the Interestic participal 2023? | rnal Revenu | Protection le Service) civil unions | TKIRVII or other fo | rmal relati | L.COM onships und Yes 🔲 I | der state law) |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 | or dependent (optional) (this ousehold Info that | ts been a vi email addroormation ever Married arried | ctim of tax ess will no d (T a. If b. Di | his inclu Yes, Did d you live ate of fir | ed for cor udes regis d you get ve with you | stered dom married in our spouse | the Interestic part 2023? during a | rnal Revenu rtnerships, o | Protection le Service) civil unions | TKIRVII or other fo | rmal relati | L.COM onships un | der state law) |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H. 1. As of December 31, 2023, www.as.your marital status? *If using 2022 software, | or dependent (optional) (this ousehold Inference what | ts been a vi s email addroormation ever Married arried vorced egally Sepa | ctim of tax ress will no d (T a. If b. Di pated Di | his inclu Yes, Did d you live ate of se | ades regis d you get we with you all decree parate m | stered dom married in our spouse e maintenance | the Interestic part 2023? during a | rtnerships, o | Protection le Service) civil unions | TKIRVII or other fo | rmal relati | L.COM onships und Yes 🔲 I | der state law) |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | or dependent (optional) (this ousehold Inference what | ts been a vi email addroormation ever Married arried | ctim of tax ress will no d (T a. If b. Di pated Di | his inclu Yes, Did d you live ate of se | ed for cor udes regis d you get ve with you | stered dom married in our spouse e maintenance | the Interestic part 2023? during a | rnal Revenu rtnerships, o | Protection le Service) civil unions | TKIRVII or other fo | rmal relati | L.COM onships und Yes 🔲 I | der state law) |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | or dependent (optional) (this ousehold Inference hat | ts been a vi s email addroormation ever Married arried vorced egally Sepalidowed | ctim of tax ress will no d (T a. If b. Di parated Da | his inclu Yes, Did d you live ate of fire ate of se | ades regis d you get we with you all decree parate m | stered dom married in our spouse e maintenance | the Interestic part 2023? during a | rtnerships, cany part of t | Protection we Service) civil unions, the last six of | TKIRVII or other fo months of 2 | rmal relati | L.COM onships und Yes Yes | der state law) No No |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | or dependent (optional) (this ousehold Info what | ts been a vi s email addroormation ever Married arried vorced egally Sepal idowed | ctim of tax ress will no d (T a. If b. Di rated Di Yu | his inclu Yes, Did d you live ate of fire ate of se | ades regis d you get we with you all decree parate m | stered dom married in our spouse e maintenance | the Interestic part 2023? during a | rtnerships, cany part of t | Protection Je Service) civil unions, the last six in ditional space | or other for months of 2 | rmal relati | L.COM onships und Yes | der state law) No No list on page 3 |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of: • everyone who lived with yo • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | or dependent (optional) (this ousehold Info what | is been a vise email addrormation ever Married arried vorced egally Sepalidowed other than yearth you last Relationship to you (for example: son, daughter, parent, none, etc) | ctim of tax ress will no d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year | his inclu Yes, Did d you live ate of fire ate of see ear of sp US Citizen (yes/no) | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year (yes/no) | stered dom married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | the Inte. estic para 2023? during a during a decree | rnal Revenution representation of the second | Protection Je Service) civil unions, the last six in ditional space | or other for months of 2 ce is neede completed by Did this person provide more than 50% of his/her own support? | rmal relation 2023? d check he y a Certifi Did this person have less | L.COM onships und Yes | der state law) No No list on page 3 eer Preparer Did the taxpayer(s) pay more tha half the cost of maintaining a home for this person? |
| 11. Have you, or your spouse, 12. Provide an email address (Part II – Marital Status and H 1. As of December 31, 2023, w was your marital status? *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* 2. List the names below of • everyone who lived with yo • anyone you supported but Name (first, last) Do not enter your | or dependent (optional) (this ousehold Info what | is been a vise email addrormation ever Married arried vorced egally Sepalidowed wither than you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | ctim of tax ress will no d (T a. If b. Di rated Di rated Di year Number of months lived in your home | his inclu Yes, Did d you live of fire ate of seear of spear of spe | des regis d you get we with yo hal decree eparate m oouse's de Resident of US, Canada, or Mexico last year | stered dom married in pur spouse e anintenance eath Single or Married as of 12/31/23 | the Interestic paragraph 2023? during a during a decree | rnal Revenu | Protection Je Service) civil unions, the last six if itional space To be co Is this person a qualifying child/relative of any other person? | or other for months of 2 months of 3 month | rmal relation 2023? d check he y a Certification Did this person have less than \$4.400 of income? | Pres and and an analysis of the taxpayer(s) provide more than 50% of this person? | der state law) No No list on page 3 eer Preparer Did the taxpayer(s) pay more that half the cost of maintaining a home for this |

Timothy has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages

Part IV Expenses: 2-Contributions to retirement account (IRA), 4-Medical, Mortgage Interest, Taxes, and Charitable Contributions

Timothy is a designer at a local architectural firm. His daughter and her husband tragically died in an accident in December 2021, and he became the guardian of his grandson, Martin. Martin receives Social Security survivor benefits which provides Martin with an allowance of \$100 per month and the rest being saved for college. Timothy provides more than half of Martin's support.

Timothy normally itemizes his deductions and provides a summary using the worksheet you gave him. He said that deductions were like prior years, except that he paid for laser cataract surgery and dental implants that were not reimbursed by insurance. He also bought a new car last year. The mortgage interest is qualified interest for his original home loan. He has receipts for his charitable contributions. For sales tax use Salisbury NC Zip Code 28145.

He contributed \$4,000 to his traditional IRA for tax year 2023.

He would like any refund direct deposited.



| TIMOTHY KARL IR | /ING | | | 1234 |
|--|-----------|------|----|--------|
| 1490 E 45TH ST YC, YS, YZIP | | | | |
| PAY TO THE | | | \$ | |
| ORDER OF | | | | |
| | | | DC | DLLARS |
| ALIVE CREDIT UNION 134 MAIN ST CITY, STATE ZIP | | | | |
| For | | | | |
| 325070760 | 987123654 | 1234 | | |

| a. Emplo | yee's social security number 409-00-XXXX | OMB No | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile | | |
|--|---|---------|--------------------------|----------------------------|----------------------|---------------------------------|--|--|--|
| b. Employer identification number (E | IN) | | 1. Wages, tips | , other compe | nsation | 2. Federal in | ncome tax withheld | | |
| 85-674XXXX | | | | 12,675.00 | | | \$900.00 | | |
| c. Employer's name, address,and ZIP code | | | 3. Social secur | ity wages | 4. Social sec | 4. Social security tax withheld | | | |
| | | | \$4 | 12,675.00 | | | \$2,645.85 | | |
| NEW HORIZON ARCHITE | CTS | | 5. Medicare w | - | | 6. Medicare | tax withheld | | |
| 12 HUDSON AVE | | | \$4 | 12,675.00 | | | \$618.79 | | |
| YC, YS, YZIP | | | 7. Social secur | ity tips | | 8. Allocated | tips | | |
| d. Control number 45-000987-I | | | 9. | | | 10. Depend | ant care benefits | | |
| e. Employee's first name and initial | Last name | Suff. | 11. Nonqualifie | d plans | | 12a. See ins | tructions for box 12 | | |
| Employee's address and ZIP code | | | | | | DD | \$4,700.00 | | |
| TIMOTHY KARL IRVING 1490 E 45TH ST YC, YS, YZIP | | | 13.Statutory Employee | | hird-party ck pay | 12b. C | \$156.00 | | |
| | | | 14. Other | | | 12c. | | | |
| | | | | | | 12d. | | | |
| 15. State Employer's state ID num | per 16. State wages, tips, etc | . 17. S | tate income tax | 18. Local wag | es, tips, etc. | 19. Local income | e tax 20. Locality name | | |
| YS 85-998XXXX | \$42,675.00 | | 100.00 | | | | | | |
| Form W-2 Wage and Stateme | | | 20 | XX | | | ' | | |
| Copy B - To Be FIled With Emp This information is being furnished | • | | | | | | | | |

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | | |
|---|-------------------------------|--|--|--|--|--|
| 20 XX O PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. O SEE THE REVERSE FOR MORE INFORMATION. | | | | | | |
| Box 1. Name MARTIN J DAVIS | | | Box 2. Beneficiary's Social Security 419-00-XXXX | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | |
| \$11,074.80 | | | \$11,074.80 | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | |
| Paid by check or direct deposit | \$11,074.80 | | | | | |
| Medicare Part B premiums deduct from your benefits | .ed | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | | |
| Total Additions | | Box 6. Voluntary Federal Income Tax Withheld | | | | |
| Benefits for 20XX | \$11,074.80 | ĺ | | | | |
| | | Box 7. Address MARTIN J DAVIS 1490 E 45TH ST | | | | |
| Benefits for 20XX-1 | ! | YC, YS, | YZIP | | | |
| Benefits for 20XX-2 | ! | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | m Number (use this number if you need to contact SSA) 419-00-XXXXA | | | |
| Form SSA-1099-SM | | | | | | |

20XX Itemized Deductions (Sch A) Worksheet (type-in fillable)

| I donated a vehicle worth more than \$500 I paid interest on borrowings for investments | I made more than \$5,000 of noncash donations I repaid income (taxed in prior year) over \$3,000 |
|--|---|
| If you checked any of the above, please stop | o here and speak with one of our Counselors. |
| If none is checked: enter your totals below for each | expense – we do not need the details. Please ask if |
| you are unsure or have any questions. | |
| Your name: Timothy Irving | |

| MEDICAL EXPENSES you paid for yo | ours | elf or your | | | | | |
|--------------------------------------|----------------------|---------------|--|--|--|--|--|
| dependent that were not reimbursed | | | | | | | |
| Insurance* (specify) | \$ | | | | | | |
| Dental | \$ \$ \$ | 978.34 | | | | | |
| Long term care | \$ | 1,950.00 | | | | | |
| | \$ | | | | | | |
| *Not paid pre-tax from paycheck fo | or h | ealth, | | | | | |
| dental, vision, long-term care. Prov | ide | Form 1095- | | | | | |
| A from Marketplace if received. | | | | | | | |
| Doctors, dentist, etc. | \$ | 6,300.00 | | | | | |
| Hospital, medically needed care | | | | | | | |
| facility, etc. | \$ | | | | | | |
| Prescriptions (even if filled with | | | | | | | |
| over the counter meds) | \$ | 250 | | | | | |
| Medical aids (canes, glasses, etc.) | \$ | glasses 300 | | | | | |
| COVID protective items | \$ | | | | | | |
| Other (specify): | \$ | | | | | | |
| | \$ | | | | | | |
| Parking | \$ \$ \$ \$ | | | | | | |
| Bus or car service | \$ | | | | | | |
| Medical miles Jan - Jun | | 60 mi. | | | | | |
| Medical miles Jul - Dec | | 23 mi. | | | | | |
| CHARITY (you need to keep eviden | ce c | of each; if | | | | | |
| \$250 or more, must be in writing fr | om | charity) | | | | | |
| Cash contributions (total) | \$ | 2850 | | | | | |
| Other than cash, specify name of | (p | rovide thrift | | | | | |
| charity (no appreciated items): | sto | ore value) | | | | | |
| | \$ | | | | | | |
| Salvation Army | \$ \$ | 325 | | | | | |
| | \$ | | | | | | |
| Charitable miles | | mi. | | | | | |

| STATE/LOCAL TAXES | | |
|----------------------------------|-----|----------|
| State/local income tax paid | | |
| (other than through withholding) | \$ | |
| Sales tax on car or home | | |
| improvement purchases | \$ | 1,857.89 |
| Real estate taxes (not service | | |
| fees like garbage or sewer) | \$ | See 1098 |
| Personal property (e.g. tax | | |
| portion of car registration) | \$ | 145 |
| Other taxes paid (specify): | | |
| | \$ | |
| | \$ | |
| INTEREST | | |
| Home mortgage interest | | |
| - on main home | \$ | See 1098 |
| - on second loan or home | \$ | |
| Loan balance owed at Jan 1 | | |
| or date acquired (Form 1098): | \$ | See 1098 |
| Amount of loan used to buy, | | |
| build, or improve home, if | | |
| less than the full amount | \$ | |
| Mortgage insurance required | | |
| by lender | \$ | |
| Year loan originated | Yr: | |
| Other (specify): | | |
| | \$ | |
| OTHER: | | |
| Gambling losses/expenses | \$ | |
| Other (specify): | | |
| // | \$ | |

We'll use your 2023 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,850 or \$1,500 if married):

 Single
 \$13,850
 Married
 \$27,700
 HOH
 \$20,800

 Single (65+)
 \$15,700
 Married (one 65+)
 \$29,200
 HOH (65+)
 \$22,650

 Married (both 65+)
 \$30,700

National Tax Training Committee

June 12, 20XX

| | ☐ CORRECTED | (if checked) | | | |
|---|---|--|--|----------------|---|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code amd telephone no. AMERICAN MORTAGE PO BOX 1670 OWENSBORO KY 42301-1670 | | * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. * Caution: The amount shown may not be fully seed to be fu | | | Mortgage Interest Statement |
| | | 1. Mortgage interest received | from payer(s)/bo | orrower(s) * | Copy B For Payer/Borrower |
| | | \$7,367.92 | | | roi Payer/Borrower |
| RECIPIENT"S/LENDER'S TIN | PAYER'S/BORROWER'S TIN | Outstanding mortgage principal as of 1/1/20XX | 3. Mortgage ori | igination date | The information is boxes 1 through 9 is important |
| 97-888XXXX | 409-00-XXXX | \$230,875.34 | 09/15/ | 2011 | tax information and is being furnished to the IRS. If you are |
| | PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code amd telephone no. | | 5. Mortgage ins premiums | surance | required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that |
| TIMOTHY KARL IRVING | | 6. Points paid on purchase of principal residence | | | an underpayment of tax results because you overstated a deduction for |
| YC, YS, YZIP | | 7. X If address of property as PAYER'S/BORROWER'S address or description | this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because | | |
| 9. Number of properties securing the mortgage PROPERTY TAX: 1 \$4,100 | | 8. Address or description of pr Instructions) | operty securing r | mortgage (see | you daimed a non-deductible item. 11. Mortgage |
| Account number (see instructions) 234-000078-IV | | | | | acquisition date |
| Form 1098 | | | | | |

To think about: Timothy's return was rejected by the IRS because a previously accepted return exists with Martin's name and Social Security as the primary taxpayer. Martin did not submit a tax return. Timothy returns to your site to resolve this issue. What are the options? What can the site do to help Timothy resolve this identity theft issue? Are there any Forms you could provide?

| Form 13614-C (October 2023) | | Int | | | | Qualit | | Service view S | heet | | | | Number 5-1964 |
|--|--|---|---|--|---|--|--|--|---|--|--|--|---|
| You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax • Picture ID (such as valid driver's license) for you and your spo | | | | our tax i | return. ise. | You ar comple | e responete and | ete pages 1 nsible for t accurate in estions, ple | he information. | tion on yo | | | |
| | | ers are trai To report u | | | • | | Andread and the state of | | | al standar | ds. | | |
| Part I – Your Personal Infor | | | | | | | | | | | | | |
| Your first name SARAH | | | I.I. La | Last name JACOBY | | | | 1 | Best contact | number | Are yo | oua U.S. ci s [| tizen? _ No |
| 2. Your spouse's first name | | N | 1.I. La | Last name | | | | Best contact | number | ls you □ Ye | | U.S. citizen? ∐ No | |
| 3. Mailing address 1456 CONCORD LANE | 500 | | | | | Apt # 0 | OUR C | ITY | | | State YOUR | the second of th | ZIP code YOUR ZIP |
| 4. Your Date of Birth 5/16/1990 | 5. Your job t | | | | | were you d perman | | abled [| Yes 🗸 N | | I-time stud gally blind | lent 🔲 | - |
| 7. Your spouse's Date of Birth | 8. Your spou | use's job title | 9 | | | , was your nd perman | | | Yes □ N | 244 0 444 | I-time stud gally blind | lent [| |
| 10. Can anyone claim you or | our spouse as | s a depende | nt? | | | | | | Yes V | lo 🔲 Ur | nsure | | |
| | | | | | | | | | | | | | |
| 11. Have you, or your spouse | , or dependen | ts been a vi | | related | identity t | neft or bee | n issued | an Identity | Protection | PIN? | | | Yes ☑ No |
| The state of the s | | | ctim of tax | | | | | | | PIN? | | | Yes ☑ No |
| 11. Have you, or your spouse | (optional) (this | s email addr | ctim of tax | | | | | | | PIN? | | .0. | Yes ☑ No |
| 11. Have you, or your spouse 12. Provide an email address | (optional) (this lousehold Inf what N | s email addr | ctim of tax ess will no d (T a, If | of be use his inclu Yes, Die | ed for cor udes regis d you get | tacts from stered dom married in | the Internetic participal 2023? | mai Revenu | ue Service) | or other fo | | | der state law) |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and I 1. As of December 31, 2023, v | (optional) (this dousehold Inf what Now Modern Mode | s email addr formation ever Marrie | ctim of tax ess will no d (T a. If b. Di rated Di | this incluives, Did Yes, Did you lite of fire ate of se | ed for cor udes regis d you get ve with you | stered dom married in our spouse aintenance | the Internestic part 2023? during a | rnal Revenu | ue Service) | or other fo | | onships un | der state law) |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and I 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 | (optional) (this dousehold Inf what Now Modern Mode | s email addr formation ever Married larried ivorced egally Sepai | ctim of tax ess will no d (T a. If b. Di rated Di | this incluives, Did Yes, Did you lite of fire ate of se | udes regis d you get ve with you hal decree eparate m | stered dom married in our spouse aintenance | the Internestic part 2023? during a | rtnerships, o | ue Service) civil unions, the last six r | or other for | 2023? | onships und Yes ☑ I Yes ☑ I | der state law) No No |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and II 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y | (optional) (this Household Information Mat | s email addriformation ever Married arried ivorced egally Sepail fidowed | ctim of tax ess will no d (T a. If b. Di rated Di Yu | of be use his incluives, Did yes, Did id you line ate of fir ate of se ear of se | udes regis d you get ve with you hal decree eparate m | stered dom married in our spouse aintenance | the Internestic part 2023? during a | rtnerships, o | ue Service) civil unions, the last six reditional space | or other formonths of 2 | d check he | onships under Yes VIII | der state law) No No list on page 3 |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and II 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu | (optional) (this Household Inf what N M 23 is D COUNTY COU | s email addr formation ever Married arried ivorced egally Sepai idowed other than you | ctim of tax ess will no d (T a. If b. Di parated Di yu | This incluives, Directory of the Use of the | udes regis d you get we with you hal decree eparate m poouse's de | stered dom married in our spouse antenance | the Internettic para 2023? during a | rtnerships, c any part of t | ue Service) civil unions, the last six in ditional space | or other for months of 2 ———————————————————————————————————— | d check he | onships und Yes 📝 I Yes 📝 I ere 🗆 and ied Volunt | der state law No No list on page 3 |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and II 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | (optional) (this flousehold Inf what Ni 23 is Di 24 to Ulast year (of t did not live w Date of Birth (mm/dd/yy) | s email addr formation ever Married larried livorced lagally Sepail lidowed lither than you the than you last Relationship to you (for example: son, daughter, parent, none, etc) | d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year | This incluives, Divided to the US Citizen (yes/no) | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year | stered dom married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | the interior participation of the in | rtnerships, of the state of the | civil unions, the last six of | or other formonths of 2 months of 3 months | d check he y a Certifi Did this person have less than \$4,400 of income? | onships under Yes VIII | der state law) No No list on page 3 eer Preparer Did the taxpayer(s) pay more that half the cost of maintaining a home for this person? |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and II 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of everyone who lived with yanyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | (optional) (this household Infwhat Note 23 is Down outline Could last year (of the did not live with (mm/dd/yy) (b) | s email addr formation ever Married larried livorced lagally Sepail lidowed lither than you lith you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year | This incluives, Dirichlet of sear of s | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year (yes/no) (f) | stered dom married in our spouse antenance eath Single or Married as of 12/31/23 (S/M) | the Interestic para 2023? during a decree | rtnerships, cany part of the land of the l | civil unions, the last six of | or other formonths of 2 me is neede ompleted but Did this person provide more than 50% of his/her own | d check he y a Certifi Did this person have less than \$4,400 of income? | Yes VI Yes VI Yes VI Yes VI Y | der state law) No No list on page 3 eer Preparer Did the taxpayer(s) pay more that half the cost of maintaining a home for this |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and II 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | (optional) (this flousehold Inf what Ni 23 is Di 24 to Ulast year (of t did not live w Date of Birth (mm/dd/yy) | s email addr formation ever Married larried livorced lagally Sepail lidowed other than you they you last Relationship to you (for example: son, daughter, parent, none, etc) | d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year | This incluives, Divided to the US Citizen (yes/no) | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year | stered dom married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | the interior participation of the in | rtnerships, of the state of the | civil unions, the last six of | or other formonths of 2 months of 3 months | d check he y a Certifi Did this person have less than \$4,400 of income? | Yes VI Yes VI Yes VI Yes VI Y | der state law) No No list on page 3 eer Preparer Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? |

Sarah has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 2-Tip Income 6-Separate maintenance payments, 7-Self-Employment Income, 8-Cash Payments

Part IV Expenses: 5-Child care expenses, 7-Expenses related to self-employment

Sarah and her husband Ronald Conrad have been separated for two years. They file separate tax returns. She receives child support payments of \$300 per month. Ronald also covers the children's health care on his policy. Sarah does not have health insurance. Ronald does not claim the children on his return. Sarah pays more than one-half the cost of maintaining their home. The children stay with their father for a month during the summer.

Sarah works three days a week as a self-employed hair stylist in a booth that she rents at a local salon. Twice a month, she leaves the salon early and does hair styling for some clients at a local nursing home. Her clients pay her in cash or by credit card. She maintains meticulous business records and provides you with a summary of income and expenses.

During the summer, when her children are out of school, she pays a neighbor to watch both children while she works. She provides a letter from her neighbor with the following information: Theresa Mayfield, SSN: 572-00-6720, Address: 1456 Concord Lane Apt 19, YC, YS, YZIP. Payments received for childcare for Melissa and Jason: \$1,200.

She would like any refund direct deposited. A copy of a check on her phone shows: Valley National Bank, routing number 021201383, account 0002398006







| | CORRECTED |) (if checl | ked) | | | | |
|---|--|-------------------------------------|--|-------------------------|---------------------------------|--|--|
| FILER'S name Street address | FILER'S TIN | | OMB No. 154 | 45-2205 | Payment Card and | | |
| City or town, state or province, country, Telephone no. | PAYEE'S TIN | - | 20 | XX | Third Party Network | | |
| UNIVERSAL CREDIT CARD SERVICES PO BOX 1610 PHILADELPHIA PA 19102 | | 1a Gross an card/thir transac | 00-XXXX nount of payment d party network tions \$17,761.00 | Form 1099-K | | Transactions | |
| Check to indicate if FILER is a (an) | Check to indicate transactions | 1b Card No transac | | 2 Merchant cat | tegory code | Copy B For Recipient | |
| Payment Settlement entity (PSE) Electronic Payment Facilitator (EPF/Other third party | reported are: Payment Card Third party network | 3 Number o Transactio 315 | | 3 Federal incor | me tax withhe | This is important tax | |
| PAYEE'S name Street address (including apt.no.) City or town, state or province, country, | ZIP or foreign postal code | 5a January | \$1,530.00 | 5b February 5d April | \$1,427.00 | information and is being furnished to the Internal Revenue | |
| SARAH CAMERON JACOBY 1456 CONCORD LANE APT 14 | ŀ | 5e May | \$1,370.00 | | \$1,790.00 | Service. If you are required to file a return, a negligence penalty or other | |
| YC, YS, YZIP | | 5g July | \$1,455.00 \$1.395.00 | 5h August | <u>\$1,276.00</u> \$1.166.00 | sanction may be imposed on you if this income is | |
| PSE'S name and telephone number | | 5i Septembe | 4-/ | 5j October | \$1,385.00 | determines that it | |
| | | | \$1,285.00 | | \$2,156.00 | 1 | |
| Account Number (see instructions) 2346-00 JA | | 6 State tax | withheld | 7 State/Payer's | s state no. | 8 State income | |
| Form 1099-K | | | | <u> </u> | | | |

| Summary of business Inco | me and Expenses for Sarah Jacoby, hairstylist |
|--|---|
| Income (including tips) | Expenses |
| Credit Card: See Form 1099-K Cash/Check: \$16,950 | Salon booth Fees paid to the property manager: \$480/month X 12 Months = \$5,760 Hair products: \$385.95 New Clippers = \$114.11 Hand sanitizer and gloves: \$75.89 License/Fees: \$160 Liability insurance: \$490 Credit card processing fees: \$350 Cell Phone: 35% business use is \$115.00 |
| Travel from salon to nursing home: 15 miles of trips were from 7/1 – 12/31/23. Car placed in | \times 24 trips = 360 miles. 13 trips were from $1/1 - 6/30/23$ and 11 n service 3 March 2015. |

To think about: Sarah says that she and her husband are having the separation agreement modified to allow Ronald to claim his son Jason as a dependent on his return. How will that affect their tax returns next year? What form must she sign to allow Ronald to claim Jason?

43

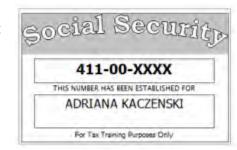
| Form 13614-C (October 2023) | | In | | | | oury - Internal | | Service view S | heet | | | OMB N 1545- | |
|---|-----------------------|--|--|--|---|------------------------------|----------------------------------|-------------------------------------|----------------|------------------------|---|---------------------------------------|--|
| You will need: Tax Information such a Social security cards o Picture ID (such as vali | r ITIN letters | for all pers | ons on yo | our tax i | eturn. se. | You ar comple | e respon | nsible for t accurate in | formation. | tion on yo | | Please pro | |
| | | eers are tra | | | | | | | • | al standar | ds. | | |
| Part I - Your Personal Inforr | nation (If you | are filing a | joint returr | , enter | our name | es in the sa | ame orde | er as last ye | ear's return) | | | | |
| 1. Your first name ADRIANA | | | M.I. La: | st name | SKI | | | | Best contact | | | Are you a U.S. citizen? ☑ Yes ☐ No | |
| 2. Your spouse's first name MAREK | | | | Last name KACZENSKI | | | | Best contact 19-554-3 | | | Is your spouse a U.S. o ✓ Yes □ No | | |
| Mailing address 167 STATE RD 23 | | | | YOUR CITY YOU | | | | | State YOUR | STATE Y | | | |
| Your Date of Birth 6/28/1961 | 5. Your job CASHIE | | | b. Totally and permanently disabled | | | | abled [| Yes 🗸 N | | I-time stud gally blind | lent 🔲 Y | |
| 7. Your spouse's Date of Birth 3/4/1952 | 8. Your spo | | le | 9. Last year, was your spouse:b. Totally and permanently disabled | | | | | Yes 🗆 N | | I-time stud gally blind | lent | |
| 10. Can anyone claim you or y | our spouse a | as a depend | ent? | | | | | | Yes V | lo 🗆 Ui | nsure | | |
| 11. Have you, or your spouse | or depender | nts been a v | ictim of tax | related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | □ Y | es 🗸 No |
| 12. Provide an email address | (optional) (thi | is email add | ress will no | ot be use | ed for cor | tacts from | the Inte | mal Reveni | ue Service) | | | | |
| Part II - Marital Status and H | lousehold In | formation | | | | | | | | | | | |
| As of December 31, 2023, v was your marital status? | | Never Marrie Married | a | If Yes, I | oid you g | et married | in 20231 | 2 | | | | Yes V N | er state law) lo |
| *If using 2022 software, | | | | | | | se during | any part o | f the last six | months o | 2023? | Yes 🗆 N | lo |
| substitute 2022 wherever 20 | 23 is 🔲 🖺 | Divorced | | Date of | final decr | ee | | | | _ | | | |
| used on this intake form.* | | egally Sepa | | | ALCOHOLD TO THE | aintenance | e decree | - | | | | | |
| | | Vidowed | Y | ear of sp | ouse's d | eath | | - | | | | | |
| 2. List the names below of: | 0.24.50.5 | 9-31-1-32-1-V | | | | | | If add | ditional space | e is neede | d check he | ere 🗆 and li | st on page 3 |
| everyone who lived with y anyone you supported but | | | | 9) | | | | 0 437 | | artist of state of the | 1000 | 100 | er Preparer |
| | Date of Birth | | Number of | Tue | Resident | Single or | Full-time | Totally and | Is this | Did this | Did this | Did the | Did the |
| Name (<i>first, last</i>) Do not enter your name or spouse's name below | (mm/dd/yy) | to you (for example: son, daughter parent, none, etc) | months lived in your home last year | Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Married as of 12/31/23 (S/M) | Student last year (yes/no) | Permanently Disabled (yes/no) | | person provide | person have less than \$4,400 of income? | taxpayer(s) provide more | taxpayer(s) pay more tha half the cost o maintaining a home for this person? |
| (á) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | - (i) | | (yes/no/n/a) | | | (yes/no) |
| | | | | | | | | | | | | | |
| | | - | - | | | | | - | | | | | 1 |
| | | | | | | | - | | | | | | |

The Kaczenskis have marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 11-Retirement Income, 10-Disability income, 13-Social Security, 15-Other Income 1099-MISC and Gambling Winnings

Part IV Expenses: 2- Contributions to a Retirement Account 4-Charitable Contributions

The Kaczenskis come to your site every year. Marek is a retired veteran. He also received \$6,329 in disability payments from the Veterans Administration. Adriana works part time at a local grocery store. In 2023, she participated in a vaccine trial and received a small stipend. Adriana does not have medical insurance.



Adriana contributed \$1,000 to her traditional IRA for 2023.

Their son buys them each a lottery ticket on their birthdays and Marek finally won last year.

They donated \$250 worth of household items to Goodwill.

They would like any refund direct deposited. Last year's return has the following bank information: Navy Federal Credit Union, routing number 256074974, and account number 116780096

| | | CORRE | CTED (if checked) | | | |
|--|-------------------|-------------------------------------|--|---|--|--|
| PAYER'S name Street address City or town, state or province, or Telephone no. | • | oreign postal code | 1 Rents 2 Royalties | OMB No. 1545-0115 | Miscellaneous Income | |
| NATIONAL PHARMACEU PO BOX 154 SAN DIEGO CA 92121 | TICAL | | 2 Royalues | Form 1099-MISC | Copy B For Recipient | |
| SAN DILGO CA 92121 | AN DIEGO CA 92121 | | | 4 Federal income tax withheld | , | |
| PAYER'S TIN 84-678XXXX | | | | 6 Medical and health care payments | This is important tax information and is being furnished to the Internal Revenue | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ADRIANA KACZENSKI | | | 7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale | 8 Substitute payments in lieu of dividends or interest | Service. If you are required to file a return, a negligence penalty or other sanction may be | |
| 167 STATE ROAD 23 YC, YS, YZIP | | | 9 Crop Insurance proceeds | 10 Gross proceeds paid to an attormey | imposed on you if this income is taxable and the IRS determines that it has not been | |
| | | | 11 Fish purchased for resale | 12 Section 409 deferrals | reported. | |
| 13 FATCA filing requirment | | 14 Excess golden parachute payments | 15 Gross proceeds paid to an attorney | | | |
| Account number (see instructions) 2nd TIN not. | | 16 State tax withheld | 17 State/Payer's state no. | 18 State income | | |
| Form 1099-MISC | | | , | | | |

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | | |
|---|--|---|--|--|--|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENEF EVERSE FOR MORE INFORMA | TION. | N IN BOX 5 MAY BE TAXABLE INCOME. | | | |
| Box 1. Name MAREK KACZENSKI | | | Box 2. Beneficiary's Social Security 572-42-XXXX | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | A in 20XX Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | | |
| \$21,658.80 | | \$21,658.80 | | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | |
| Paid by check or direct deposit | \$19,680.00 | | | | | |
| Medicare Part B premiums deduct from your benefits | ed \$1,978.80 | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | | |
| Total Additions | \$1,978.80 | Box 6. Volu | ıntary Federal Income Tax Withheld | | | |
| Benefits for 20XX | \$21,658.80 | | | | | |
| | | | ress KACZENSKI ATE ROAD 23 | | | |
| Benefits for 20XX-1 | | YC, YS, | YZIP | | | |
| Benefits for 20XX-2 | | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 572-42-XXXXA | | | |

Form SSA-1099-SM

| | | s social security number | OMB No | | ave. accurate, AST! Use | IRSP - | file | Visit the IRS website at www.irs.gov/efile | | |
|---|---|----------------------------|----------|--|--|-----------------------|------------------------------|---|--|--|
| b. Employer identification 84-512XXXX | number (EIN) | | | 1. Wages, tips | 3,675.00 | nsation | 2. Federal in | ncome tax withheld | | |
| c. Employer's name, address,and ZIP code TERRY'S COUNTRY STORE 1428 STATE ROAD 23 YC, YS, YZIP | | | | 3. Social secur \$ 5. Medicare wa | ity wages 33,675.00 ages and tips 33,675.00 | | 6. Medicare | 4. Social security tax withheld \$227.85 6. Medicare tax withheld \$53.29 8. Allocated tips | | |
| d. Control number | | | | 9. | | | 10. Dependa | ant care benefits | | |
| e. Employee's first name Employee's address ar ADRIANA KACZEN 167 STATE ROAD YC, YS, YZIP | d ZIP code ISKI | ast name | Suff. | 11. Nonqualifie 13. Statutory Employee 14. Other | Retirement T | hird-party ick pay | 12a. See inst 12b. 12c. 12d. | tructions for box 12 | | |
| 15. State Employer's sta | te ID number | 16. State wages, tips, etc | . 17. Si | ate income tax | 18. Local wag | es, tips, etc. 1 | 19. Local income | tax 20. Locality name | | |
| Copy B - To Be FIled | W-2 Wage and Tax Statement Copy B - To Be FIled With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service. | | | | | | | | | |

| | | co | RRI | ECTED (if ch | | | | | Distributions From Pensions, Annuities, |
|--|---------------------------------------|-----------------|-------|-------------------------------------|------------------|-----------------------------|--|-----------------------------------|---|
| PAYER'S name Street address | | | | 1 Gross distribut | tion 3,570.00 | | 20 XX | | Retirement or Profit-Sharing Plans, |
| City or town, state or province, Telephone no. | country, ZIP or | foreign postal | code | 2a Taxable amo | unt | ┨. | | • | IRAs, Insurance Contracts, etc. |
| DEFENSE FINANCE AND | | ING SERV | ICE | | 3,570.00 | | Form 1099-R | | I contracts, etc. |
| US MILITARY RETIRED 8899 E 56TH ST | PAY | | | 2b Taxable amo not determin | | | Total Distribution | | Copy B Report this |
| INDIANAPOLIS IN 4624 | 49-1200 | | | 3 Capital gain (ir | ncluded | | deral income tax | | income on your federal tax |
| | | | | in box 2a). | | withheld \$2,300.00 | | | return. If this form shows |
| PAYER'S TIN | RECIPIENT'S | TIN | | 5 Employee con | | | et unrealized | federal income tax withheld in | |
| 34-0727612 | 572- | 42-XXXX | | Designated R contributions | | | appreciation in employer's securities | | box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no City or town, state or province, | | foreign postal | | 7 Distribution Code(s) | IRA/ SEP/ | 8 Ot | her | | This information is |
| MAREK KACZENSKI 167 STATE ROAD 23 | | | | 7 | SIMPLE | | | % | being furnished to the IRS |
| YC, YS, YZIP | | | | | age of total | 9b To | otal Employee Contri | butions | |
| 10 Amount allocable to IRR | | | | 14 State tax wit | | 15 St | ate/Payer's state no |). | 16 State distribution |
| within 5 years d | within 5 years desig. Roth requirment | | | | | | | | |
| Account number (see instruction | -1 | 13 Date of | | 17 Local tax withheld 18 N | | | ame of locality | | 19 Local distribution |
| Account number (see instructions | 5) | payment | | | | | | | |
| Form 1099-R | | | | 1 | | 1 | | | |
| | | COR | REC | TED (if chec | ked) | | | | OMB No 1545-0238 |
| PAYER'S name, street address, o province, country, ZIP or Foreign | | or | | . Reportable winnings \$2,000.00 | | | 2. Date won 03/04/20XX | | 20 XX |
| STATE LOTTERY COMM PO BOX 145 | IISSION | | ı | ype of wager OTTERY | | 4. Federal income tax withh | | | Form W2-G |
| YC,YS,YZIP | | | 5. T | ransaction | | | 6. Race | | Certain |
| PAYER'S Federal identification nur | nhar Davar's Tale | enhone number | - | Vinnings from ident | tical wagers | | 8. Cashier | | Gambling Winnings |
| 84-997XXXX | iber ir dyer s rek | priorie riumber | 9. W | inner's taxpayer id | lentification n | 0. | 10. Window | | This information |
| WINNER'S name, street address, province, country, ZIP or Foreign | | te or | | 572-42-XXXX First I.D. | | | 12. Second I.D. | | is being furnished to the Internal Revenue Service |
| MAREK KACZENSKI 167 STATE ROAD 23 | | | 1 | State/Payer's state | | no. | 14. State Winnings \$2,00 | | Copy B Report this income |
| YC, YS, YZIP | | | | State income tax w | | | 16. Local Winnings | 0.00 | on your federal tax return. If this form |
| | | | | \$40.0 | | | | | shows federal income |
| | | | 17. L | ocal income tax wi | ithheld | | 18. Name of locality | ′ | tax withheld in box 4, attach this copy to your return. |
| Under penalty of perjury, I declar correctly identify me as the recipie | | | | | | | | | |
| Signature > | | | D | ate > | | | | | |
| Form W-2G | | | | | | | | | |

To think about: The Kaczenskis tell you that they have decided to downsize and move into a retirement community. A developer has offered them \$970,000 to acquire their two acre property. They bought the home in 1985 for \$142,000 and have made a few improvements (about \$50,000). They ask you how the sale would affect next year's tax return. What do you tell them?

| Form 13614-C (October 2023) | | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | | | | | | | | | | OMB N 1545- | |
|--|--|--|-------------|----------------------|------------------------------------|-------------------|-----------------|------------------------|--|--------------------|---------------------|--------------------|--------------|
| You will need: Tax Information such a Social security cards o Picture ID (such as val | or ITIN letters f | or all pers | ons on yo | our tax r ur spou | eturn. se. | You are complete. | e responence re | nsible foi accurate | 1-4 of this for the informa information. please ask th | tion on you | | • | |
| | | ers are trai To report u | | | | - | | | nighest ethic | al standar | ds. | | |
| Part I – Your Personal Infor | mation (If you a | are filing a j | oint return | , enter y | our name | es in the s | ame orde | er as last | year's return) | | | | |
| 1. Your first name GLORIA | | N | | | | | | Are yo ✓ Ye | ou a U.S. citi s | zen? No | | | |
| 2. Your spouse's first name | | N | 1.I. Las | | | | | | ls you □ Ye | r spouse a l | J.S. citizen? No | | |
| 3. Mailing address 234 MANOR HILL AVE | | | | | | | | State YOUR | STATE Y | P code OUR ZIP | | | |
| 4. Your Date of Birth 9/8/1967 | 5. Your job ti | our job title 6. Last year, were you: AINING SPECIALIST 6. Last year, were you: a. Full-time structure of the structure | | | | | | | | es 🗸 No es 🗸 No | | | |
| 7. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: a. Full-time student | | | | | | | | | | | | | |
| 10. Can anyone claim you or | 10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☑ No ☐ Unsure | | | | | | | | | | | | |
| 11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? | | | | | | | | | | | | | |
| 12. Provide an email address | (optional) (this | email addr | ess will no | ot be use | ed for cor | ntacts from | the Inte | rnal Reve | nue Service) | | | | |
| Part II – Marital Status and I | lousehold Info | ormation | | | | | | | | | | | |
| As of December 31, 2022, was your marital status? *If using 2022 software, | | ever Married arried | a. If | Yes, Did | d you get | married ir | 1 2023? | · | , civil unions, f the last six r | | | onships und Yes | 0 |
| substitute 2022 wherever 20 used on this intake form.* | ☐ Le | vorced gally Separ idowed | rated Da | ate of se | al decree parate m ouse's de | aintenanc | e decree | | /2012 | _ | | | |
| List the names below of: • everyone who lived with y | ou last year <i>(o</i> | ther than yo | our spouse | · | | | | If a | dditional spac | e is needed | d check he | ere 🗌 and li | st on page 3 |
| • anyone you supported bu | ıt did not live wi | th you last | year | | | | | | To be co | mpleted b | y a Certifi | ied Volunte | er Preparer |
| Name (first, last) Do not enter your name or spouse's name below | to you (for example: lived in your home daughter, parent, parent, parent, lived in your home last year parent, lived in your home last year last y | | | | | | | | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? | | | | |
| (a) | (b) | (c) | (d) | (e) y | (f) y | (g) S | (h) | (i) y | | (yes/no/n/a) | | | (yes/no) |
| MARTHA MARTIN | 5/9/1943 | MOTHER | 12 | У | У | 3 | N | У | | | | | |

Catalog Number 52121E

Gloria has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 11-Retirement income (IRA)

Part IV Expenses: 2-Contributions to retirement account (401K), 4-Medical expenses, 8-Student loan interest

Part V Life Events: 1-Health Savings Account

Gloria is a training specialist for a medical equipment company. Her mother, Martha, is disabled and moved in with Gloria in December 2020 after her mother's husband passed away. Her mother has only Social Security income and is covered by Medicare. Gloria provides more than half of her mother's support.

Gloria has a Health Savings Account (HSA) for herself. She has a high deductible health plan with self-only coverage. She used her HSA to pay for doctor/dentist co-pays, prescription medication, and prescription eyeglasses for her mother that totaled \$1,575.57. In addition to her employer's contribution, Gloria contributed \$1,500 to her HSA last year. Her mother also contributed \$1,500 to Gloria's HSA.

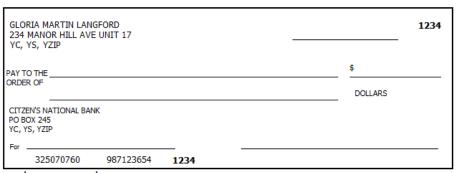
Gloria took a distribution from her IRA to pay \$4,000 of her mother's laser cataract surgery that was not covered by her Medicare.

She paid student loan interest of \$1,950. She accessed her account on her phone.

You see a note on her return in TaxSlayer that said her return was rejected last year because there was no IP PIN entered for her mother who was a victim of identity theft. She called her mother, and her mother was able to find the IRS letter with her 2023 IP PIN: 785311.

She would like any refund direct deposited.





| | _ | | | | | | | | | |
|--------------------------------|--|---|----------|------------------|---------------------------|-----------------|------------------|--|--|--|
| | | e's social security number 2-00-XXXX | OMB No | | ave. accurate AST! Use | IRS P | file | Visit the IRS website at www.irs.gov/efile | | |
| b. Employer identification | number (EIN) | | | 1. Wages, tips | , other comp | ensation | 2. Federal in | come tax withheld | | |
| 67-278XXXX | | | | \$3 | 4,550.00 | | | \$2,700.00 | | |
| c. Employer's name, addr | ess,and ZIP o | ode | | 3. Social securi | ity wages | | 4. Social sec | 4. Social security tax withheld | | |
| | | | | \$3 | 37,550.00 | | | \$2,328.10 | | |
| DOMINION MEDI | CAL INST | RUMENTS | | 5. Medicare wa | ages and tips | | 6. Medicare | 6. Medicare tax withheld | | |
| 187 COMMONWE | ALTH AVE | | | \$3 | 37,550.00 | | | \$544.48 | | |
| YC, YS, YZIP | | | | 7. Social securi | ity tips | | 8. Allocated | tips | | |
| | | | | | | | | | | |
| d. Control number 4556-L | | | | 9. | | | 10. Dependa | ant care benefits | | |
| e. Employee's first name | | Last name | Suff. | 11. Nonqualified | d plans | | 12a. See inst | ructions for box 12 | | |
| Employee's address ar | | | | | D | \$3,000.00 | | | | |
| GLORIA MARTIN | LANGFOR | D | | | | Third-party | 12b. | | | |
| 234 MANOR HILL YC, YS, YZIP | AVE UNIT | 17 | | | Plan X | sick pay | DD | \$5,764.00 | | |
| 10, 13, 1219 | | | | 14. Other | | | 12c. | | | |
| | | | | Ti. Ouici | | | W | \$1,400.00 | | |
| | | | | } | | | | \$1,100.00 | | |
| | | | | | | | 12d. | +225 00 | | |
| | | | | | | | С | \$235.00 | | |
| | | | | | | | | | | |
| 15. State Employer's sta | ite ID number | 16. State wages, tips, etc | . 17. St | tate income tax | 18. Local wa | ges, tips, etc. | 19. Local income | tax 20. Locality name | | |
| YS 67-880X | XXX | \$34,550.00 | | 1,300.00 | | | | | | |
| | | | 1 | | | | | | | |
| Form W-2 % | lage and tatement | Гах | • | 20 | XX | ' | | • | | |
| Copy B - To Be FIled | With Employ | ee's FEDERAL Tax Retu | rn. | | | | | | | |
| This information is being | This information is being furnished to the Internal Revenue Service. | | | | | | | | | |

| | CORRE | CTED (if checked) | | | |
|--|------------------|------------------------------------|---|-----|--|
| TRUSTEE'S/PAYER'S name Street address City or town, state or province, or Telephone no. BUSINESS SERVICE COR PO BOX 1610 JACKSONVIILE FL 32201 | - | | OMB No. 1545-1517 Form 1099-SA (Rev. November,2019) For Calendar Year 20 XX | Med | Distributions From an HSA, Archer MSA, or licare Advantage MSA |
| PAYER'S TIN | RECIEPIENT'S TIN | 1 Gross Distribution | 2 Earnings on excess cor | nt. | Сору В |
| 32-554XXXX | 412-00-XXXX | \$1,575.57 | | | For Recipient |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, c | | 3 Distribution Code | 4 FMV on date of death | | кеаренс |
| GLORIA MARTIN LANGF 234 MANOR HILL AVE U YC, YS, YZIP | | 5 HSA X Archer MSA MA MSA | | | . This information is being furnished to the IRS. |
| Account number (see instructions 55590078 |) | | | | |
| Form 1099-SA | | | | | |

| | | Distributions From | | | | | |
|--|------------------------------|--------------------|--|---|--|--------------|--|
| PAYER'S name Street address City or town, state or province Telephone no. FIDELITY CAPITAL II | | | 2a Taxable amou | ,000.00 | 20 XX Form 1099-R | , | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| PO BOX 1789 HOUSTON TX 77001 | | CORP | 2b Taxable amou not determin | | Total Distribution | | Copy B Report this |
| | | | 3 Capital gain (included in box 2a). 4 Federal income tax withheld \$4 | | | 00.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN RECIPIENT'S TIN 67-229XXXX 412-00-XXXX | | | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt. City or town, state or provinc GLORIA MARTIN LAN 234 MANOR HILL AVI YC, YS, YZIP | e, country, ZIP or NGFORD | foreign postal | 7 Distribution Code(s) 1 9a Your percent distribution | IRA/ SEP/ SIMPLE X age of total | 8 Other 9b Total Employee Contri | % butions | This information is being furnished to the IRS |
| 10 Amount allocable to IRR within 5 years | | | | nheld | 15 State/Payer's state no. | | 16 State distribution |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | 1 | 1 | | 1 | | 1 |

To think about: While reviewing the tax return with Gloria, she notes that she did not receive the Retirement Savings Credit this year and asks why since she did receive it last year. What do you tell her? Where did you find your answer?

| (October 2023) | | In | | | | Qualit | | service view S | heet | | | OMB N 1545- | |
|--|---|--|--|--|--|--|--|--|---|---|---|------------------------------------|---|
| You will need: • Tax Information such a • Social security cards o • Picture ID (such as val | r ITIN letters | for all pers | ons on yo | ur tax ı ur spou | return. ise. | You ar comple | e respon | nsible for t accurate in | formation. | tion on you | | Please pro | |
| | | | | | • | | | hold the hi | ghest ethic s.aov | al standard | is. | | |
| Part I – Your Personal Infor | | | | | | | | | | | | | |
| 1. Your first name ANTHONY J | | | M.I. La: | t name | | | | | Best contact | | | Are you a U.S. citizen ✓ Yes □ No | |
| 2. Your spouse's first name MARIA | | | 100 | Last name MENDOZA | | | | Best contact number 617-345-8855 | | Is your spouse a U | | J.S. citizen? No | |
| Mailing address NORTH STAR LANE | | | | | | Apt# C | OUR C | ITY | | | State YOUR | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth 1/17/1961 | 5. Your job t | | | | | were you d perman | | abled 🔲 | Yes 🗸 N | | -time stud ally blind | lent 🔲 Y | |
| 7. Your spouse's Date of Birth 3/14/1973 | 1 8. Your spou | | e | 9. Last year, was your spouse: a. Full-time st b. Totally and permanently disabled ☐ Yes ☑ No c. Legally blin | | | | | | - in the wares | lent | | |
| 10. Can anyone claim you or | your spouse as | s a depend | ent? | | | | | | Yes V | lo 🗆 Un | sure | | |
| 11. Have you, or your spouse | , or dependen | ts been a v | ictim of tax | related | identity t | neft or bee | n issued | an Identity | Protection | PIN? | | VY | es 🗌 No |
| 12. Provide an email address | (optional) (this | s email add | ress will no | ot be use | ed for cor | tacts from | the Inte | mal Revenu | ue Service) | MANDM: | 356@Y | AHOO.CC | M |
| Part II - Marital Status and I | Household Inf | ormation | | | | | | | | | | | |
| | White T NI | ever Marrie | | | | tered dom | actic na | trarchine (| civil unions. | or other for | | onships und | er state law) |
| As of December 31, 2023, was your marital status? | | arried | a If | res, Di | a you get | married in | | ulcisilips, i | | | | Yes V N | · Library Labor |
| | ☑ M 023 is □ D □ Le | arried ivorced egally Sepa /idowed | b. Di Da rated Da | d you livate of fire | ve with yo nal decree | married in our spouse aintenance | 2023? during a | | the last six i | months of 20 | - 1 | Yes ☑ N Yes □ N | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 | ☑ M 023 is □ D □ Le | ivorced egally Sepa | b. Di Da rated Da | d you livate of fire | ve with yo hal decree parate m | married in our spouse aintenance | 2023? during a | any part of t | the last six r | | 023? 🔽 | Yes 🗆 N | 0 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of • everyone who lived with y | Ø M 023 is □ D □ Le □ W vou last year (c | ivorced egally Sepa lidowed other than y | b. Di Da rated Da Ye | d you live ate of fire ate of see ar of se | ve with yo hal decree parate m | married in our spouse aintenance | 2023? during a | any part of t | the last six r | e is needed | 023? 🔽 | Yes □ N | o st on page 3 |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu | Ø M 023 is □ D □ Le □ W you last year (c t did not live w | ivorced egally Sepa fidowed other than y ith you last | b. Di Da rated Da Yu our spouse year | d you live atte of fire atte of see ar of sp | ve with you nal decree eparate m pouse's de | married in our spouse aintenance eath | 2023? during a | any part of t | the last six r | e is needed | 023? 🕡 | Yes | o st on page 3 er Preparer |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) M Date of Birth (mm/dd/yy) | ivorced egally Sepa lidowed other than y ith you last Relationship to you (for example: son, daughter, parent, none, etc) | b. Di Di parated Di Year Our spouse year Number of months lived in your home last year | d you lind the of fire attention of sear of se | Resident of US. Canada, or Mexico last year (yes/no) | married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | 2023? during a decree Full-time Student last year (yes/no) | If add | ditional space | mpleted by Did this person provide more than 50% of his/ her own support? | d check he / a Certifi Did this person have less than \$4,400 of income? | Yes □ N | st on page 3 er Preparer Did the taxpayer(s) pay more that half the cost of maintaining a home for this person? |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below (a) | Date of Birth (mm/dd/yy) M M Date (b) | ivorced egally Sepa lidowed other than y ith you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | b. Di Di parated Di Year Our spouse year Number of months lived in your home last year | d you lind the of fire at e of sear of | Resident of US. Canada, or Mexico last year (yes/no) | married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | 2023? during a decree Full-time Student last year (yes/no) | If add Totally and Permanently Disabled (yes/no) | ditional space To be co Is this person a qualifying child/relative of any other person? | Did this person provide more than 50% of his/her own | d check he / a Certifi Did this person have less than \$4,400 of income? | Yes | st on page 3 er Preparer Did the taxpayer(s) pay more than half the cost of maintaining a home for this |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) M Date of Birth (mm/dd/yy) | ivorced egally Sepa fidowed other than y ith you last Relationship to you ffor example: son, daughter, parent, none, etc) | b. Di Di parated Di Year Our spouse year Number of months lived in your home last year | d you lind the of fire attention of sear of se | Resident of US. Canada, or Mexico last year (yes/no) | married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | 2023? during a decree Full-time Student last year (yes/no) | If add | ditional space To be co Is this person a qualifying child/relative of any other person? | mpleted by Did this person provide more than 50% of his/ her own support? | d check he / a Certifi Did this person have less than \$4,400 of income? | Yes | st on page 3 er Preparer Did the taxpayer(s) pay more tha half the cost of maintaining a home for this person? |
| was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported bu Name (first, last) Do not enter your name or spouse's name below (a) | Date of Birth (mm/dd/yy) M M Date (b) | ivorced egally Sepa lidowed other than y ith you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | b. Di Di parated Di Year Our spouse year Number of months lived in your home last year | d you lind the of fire at e of sear of | Resident of US. Canada, or Mexico last year (yes/no) | married in our spouse anintenance eath Single or Married as of 12/31/23 (S/M) | 2023? during a decree Full-time Student last year (yes/no) | If add Totally and Permanently Disabled (yes/no) | ditional space To be co Is this person a qualifying child/relative of any other person? | mpleted by Did this person provide more than 50% of his/ her own support? | d check he / a Certifi Did this person have less than \$4,400 of income? | Yes | st on page 3 er Preparer Did the taxpayer(s) pay more tha half the cost maintaining a home for this person? |

Anthony and Maria marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 4-Interest, 11-Pensions, 14-Rental income

Part IV Expenses: 1-Alimony, 2-Contributions to retirement account, 6-For supplies used as an eligible educator

Anthony was previously married to Eleanor Martin (SSN 128-00-XXXX). They divorced in 2002. He pays her \$300 per month in alimony.

Anthony retired from civil service and started drawing his pension on December 1, 2020, after 30 years of service. His pension was set up as joint/survivor. His IRA distribution is from a traditional IRA and he has made no non-deductible contributions.

Anthony's son Scott lost his job in 2022 and moved in with them. He received \$16,800 in unemployment benefits in 2023.

Maria is a substitute teacher. Her retirement plan contributions (W-2 Box 14) are mandatory. Maria said she paid \$273.65 for items she purchased for her students. She estimates that she worked about 500 hours during the school year.

Last year they rented their separate parcel of land for seven months to a local construction company to stage building materials for a nearby building project. The parcel has no buildings or improvements.

Their 2022 tax return rejected because a return had already been filed using Anthony's name and SSN. He received an IP PIN for 2023: 765908.

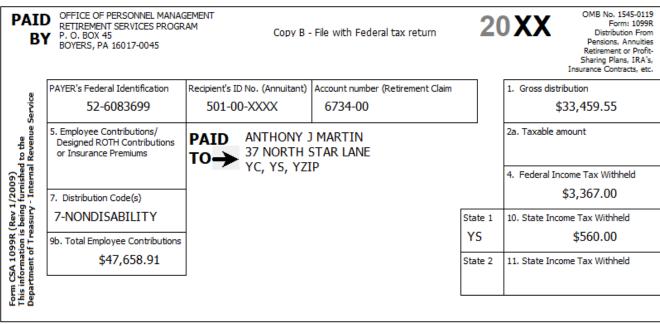
They would like direct deposit for a refund and will send a check if they owe.



| a. Employee's social security numbe | | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile | | | |
|--|---|-------------------|----------------------------|-----------------------|-----------------------------|--|--|--|--|
| b. Employer identification number (EIN) 11-433XXXX | | 1. Wages, tips | other compe | nsation | 2. Federal in | come tax withheld | | | |
| c. Employer's name, address,and ZIP code ELMONT COUNTY SCHOOL DISTRICT | | 3. Social secur | ity wages .0,650.25 | | | urity tax withheld \$660.32 tax withheld | | | |
| PO BOX 167 YC,YS,YZIP | | 7. Social secur | .0,650.25 ity tips | | 8. Allocated | \$154.43 8. Allocated tips | | | |
| d, Control number 1566-000M | | 9. | | | 10. Dependant care benefits | | | | |
| e. Employee's first name and initial Last name Employee's address and ZIP code | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | ructions for box 12 | | | |
| MARIA K MENDOZA 37 NORTH STAR LANE YC, YS, YZIP | | Employee | | hird-party ick pay | 12b. | | | | |
| | | 14. Other PENS | 1,0 | 00.00 | 12c. | | | | |
| | | | | | 12d. | | | | |
| | | | | | | | | | |
| 15. State Employer's state ID number 16. State wages, tips, YS 11489XXXX \$9,650.25 | | 250.00 | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name | | | |
| Form W-2 Wage and Tax Statement | ' | 20 | XX | | | | | | |
| Copy B - To Be FIled With Employee's FEDERAL Tax Re This information is being furnished to the Internal Revenue Ser | Copy B - To Be FIled With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service. | | | | | | | | |

| CORRECTED (if checked) | | | | | | | | |
|--|-----------------------|-------------------------|---|--------------|--|--|--|--|
| PAYER'S name Street address City or town, state or province, co Telephone no. | ountry, ZIP or foreig | n postal code | Payer's RTN (optional) | | OMB No. 1545-0112 | Interest | | |
| PENTAGON FEDERAL CREDIT UNION 2930 EISENHOWER AVE ALEXANDRIA VA 22204 | | | 1 Interest income \$1,500.00 | Income | | | | |
| | | | 2 Early withdrawal penalty \$150.00 | Сору В | | | | |
| PAYER'S TIN RECIPIENT'S TIN S01-00-XXXX | | | 3 Interest on US Savings Bonds and \$320.78 | Treas. oblig | gations | This is important tax information and is being furnished to the IRS. If you are | | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | 4 Federal income tax withheld \$32.00 | | ent expenses Country or US possession | | | |
| ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP | | | 8 Tax exempt interest | | d private activity bond | required to file a return, a negligence penalty or other sanction may be imposed on you if this income is | | |
| | | FATCA filing requirment | - 10 Market Discount | 11 Bond P | remium | taxable and the IRS determines that it has not been reported | | |
| requirment | | | 12 Bond premium on Treasury obligations | 13 Bond P | remium on tax-exempt bond | • | | |
| Account number (see instructions) 987123654 | | | 14 Tax-exempt and tax credit bond CUSIP no. | 15 State | 16 State Identification no. | 17 State tax withheld | | |
| Form 1099-INT | | | | | | | | |

| | | CORR | ECTED (if ch | ecked) | _ | | Distributions From Pensions, Annuities, |
|--|-------------------------|---------------------------------|----------------------------------|----------------------------------|---------------------------|-------------------------------|--|
| PAYER'S name | | | 1 Gross distributi | | 00000 | | Retirement or |
| Street address City or town, state or province | e country 7TP or | foreign postal code | \$6 | ,100.00 | 20 XX | | Profit-Sharing Plans, |
| Telephone no. | e, country, 21P or | ioreign postai code | 2a Taxable amou | | | | IRAs, Insurance Contracts, etc. |
| UNITED FINANCIAL S | SERVICES | | \$6 | ,100.00 | Form 1099-R | | |
| 242 MOTT ST | | | 2b Taxable amou | | Total | | Сору В |
| WILMINGTON DE 19 | 802 | | not determin | ed. | Distribution | | Report this |
| | | 3 Capital gain (in | cluded | 4 Federal income tax | | income on your federal tax | |
| | in box 2a). | | withheld \$710.00 | | return. If this | | |
| DAVEDIO TIN | RECIPIENT'S | | 55 1 | | | 0.00 | form shows federal income |
| PAYER'S TIN | | 5 Employee con Designated Ro | | 6 Net unrealized appreciation in | | tax withheld in | |
| 11-322XXXX | 00-XXXX | contributions | or | employer's securities | | box 4, attach this copy to | |
| RECIPIENT'S name | | 1 | | | | your return. | |
| Street address (including apt. | | _ | 7 Distribution | IRA/ | 8 Other | | |
| City or town, state or province | | foreign postal | Code(s) | SEP/ SIMPLE | | | This information is |
| ANTHONY J MARTIN | | | 7 | | | % | being furnished to the IRS |
| 37 NORTH STAR LAN | IE . | | , | X | | | |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contril | outions | |
| | | | | % | | | |
| 10 Amount allocable to IRR | 11 1st year of | 12 FATCA filing | 14 State tax with | held | 15 State/Payer's state no | | 16 State distribution |
| within 5 years | desig _. Roth | requirment | | 156.00 | YS11-766XXXX | | \$6,100.00 |
| | | | | | | | |
| Account number (see instruction | ons) | 13 Date of | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| 4500000 | | payment | | | | | |
| 45600098 | | | | | | | |
| Form 1099-R | | | | | | | |
| | | | | | | | |
| | | | | | | | |



| | | CORRE | CTED (if checked) | | |
|--|-------------------|----------------------------|--|--|--|
| PAYER'S name Street address City or town, state or province, or Telephone no. | ountry, ZIP or fi | oreign postal code | 1 Rents \$2,130.00 | OMB No. 1545-0115 | Miscellaneous Income |
| TRI-STATE CONSTRUCT PO BOX 198 | ΓΙΟΝ | | 2 Royalties | Form 1099-MISC | Copy B For Recipient |
| YC, YS, YZIP | 7C, YS, YZIP | | 3 Other Income | 4 Federal income tax withheld | For Recipient |
| PAYER'S TIN 11-799XXXX | RECIPIENT'S T | IN 0-XXXX | 5 Fishing boat proceeds | 6 Medical and health care paymen | This is important tax information and is being furnished to the Internal Revenue |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | 7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale | 8 Substitute payments in lieu of dividends or interest | Service. If you are required to file a return, a negligence penalty or other sanction may be |
| ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP | | | 9 Crop Insurance proceeds | 10 Gross proceeds paid to an attormey | imposed on you if this income is taxable and the IRS determines that it has not been |
| | | | 11 Fish purchased for resale | 12 Section 409 deferrals | reported. |
| | | 13 FATCA filing requirment | 14 Excess golden parachute payments | 15 Gross proceeds paid to an attorney | |
| Account number (see instructions) 2nd TIN not. | | | 16 State tax withheld | 17 State/Payer's state no. | 18 State income |
| Form 1099-MISC | | | l | I | ı |

To think about: Anthony states that he and his ex-wife modified the divorce agreement on January 25, 2024 to lower the alimony to \$200 per month. He asks how that will affect his 2024 tax return. Where did you find your answer?

Martin Supplemental Exercise – Non-deductible IRA contributions

Most of our taxpayers have not made non-deductible contributions to their IRAs. However, Form 8606 is in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. The following information is provided for Martin's IRA distribution from United Financial Services:

This is the first time Anthony has taken a withdrawal from his IRA. He said he made non-deductible contributions to his IRA for several years. He kept track of these contributions and has records showing that his basis is \$16,500. He has two regular IRAs. He brought year-end statements that show the value of his United Financial IRA was \$46,356.12 and his Pentagon Federal IRA was \$14,509.24 on 12/31/2023. He made no contributions to his IRAs for 2023.

56

| Form 13614-C (October 2023) | | Int | | | | sury - Interna Qualit | | Service view S | heet | | | OMB N 1545- | |
|--|-------------------------|---|--|---------------------|---|------------------------------|-----------------|-------------------------------------|--|---|---|---|---|
| You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid | r ITIN letters f | for all pers | ons on yo | | | You ar comple | e responete and | nsible for accurate i | 1-4 of this fo the informa nformation. lease ask th | tion on you | | • | |
| | 1 | Го report u | nethical b | ehavio | r to the II | RS, email | us at wi | .voltax@ir | | al standar | ds. | | |
| Part I – Your Personal Inform | nation (If you a | are filing a j | oint return | , enter y | our name | es in the s | ame orde | er as last y | ear's return) | | | | |
| 1. Your first name KIM | | V | | st name JUYEN | | | | 9 | Best contact 904-692-9 | | Are yo ✓ Ye | ou a U.S. citi s □ | zen? No |
| 2. Your spouse's first name | | V | 1.I. Las | st name | | | | | Best contact | number | ls you □ Ye | | J.S. citizen? No |
| 3. Mailing address 1415 JAMESON CIR | | ' | ' | | | | City OUR C | ITY | | | State YOUR | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth | 5. Your job ti | itle | | 6. | Last year | , were you | I: | | | a. Full | I-time stud | lent 🗌 Y | es 🗸 No |
| 8/8/1963 | ASST M | ANAGER | ₹ | b. | Totally ar | nd perman | ently disa | abled 🗌 | Yes ✓ N | lo c. Leg | ally blind | _ Y | es 🔽 No |
| 7. Your spouse's Date of Birth | 8. Your spou | ise's job title | 9 | 9. | Last year | , was your | spouse | | | a. Full | I-time stud | lent 🗌 Y | es 🗌 No |
| b. Totally and permanently disabled | | | | | | | | | | | | | |
| 10. Can anyone claim you or y | our spouse as | a depende | ent? | | | | | | Yes √ N | lo 🗌 Ur | nsure | | |
| 11. Have you, or your spouse, | or dependent | ts been a vi | ctim of tax | related | identity t | heft or bee | n issuec | an Identit | y Protection | PIN? | | Y | es 🗸 No |
| 12. Provide an email address | optional) (this | email addr | ess will no | ot be use | ed for cor | tacts from | the Inte | rnal Reven | nue Service) | | | | |
| Part II – Marital Status and H | | | | | | | | | | | | | |
| 1. As of December 31, 2023, w | vhat □ Ne | ever Married | T) b | his inclu | ıdes regis | stered dom | nestic pa | rtnerships, | civil unions, | or other for | rmal relation | onships unde | er state law) |
| was your marital status? | □ Ma | arried | a. Ìf | Yes, Did | d you get | married in | 1 2023? | | , | | | Yes □ N | 0 |
| *If using 2022 software, | | | b. Di | d you liv | e with yo | our spouse | during a | any part of | the last six r | months of 2 | 023? | Yes □ N | 0 |
| substitute 2022 wherever 202 | <mark>23 is</mark> 🗌 Di | vorced | Da | ate of fir | nal decree | 9 | | | | | | | |
| used on this intake form.* | ☐ Le | gally Sepai | rated Da | ate of se | parate m | aintenanc | e decree | | | | | | |
| | | idowed | | ear of sp | ouse's de | eath | | 2017 | • | _ | | | |
| 2. List the names below of: | ou last year (a | thar than w | our enous | -3 | | | | lf ad | ditional spac | e is needed | d check he | ere 🗌 and lis | st on page 3 |
| everyone who lived with you anyone you supported but | | | | -) | | | | | To be co | mpleted by | v a Certifi | ed Volunte | er Preparer |
| Name (first, last) Do not enter your | Date of Birth | Relationship | , | us | Resident | Single or | Full-time | Totally and | Is this | i | Did this | Did the | Did the |
| name or spouse's name below | (mm/dd/yy) | to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Married as of 12/31/23 (S/M) | Student | Permanently Disabled (yes/no) | person a qualifying | person provide more than 50% of his/ | person have less than \$4,400 of income? (yes/no/n/a) | taxpayer(s) provide more than 50% of support for | taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| BAYANI NGUYEN | 9/8/1991 | SON | 11 | У | У | 5 | N | У | | | | | |
| | | | | | | | | | | | | | |

Kim marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 4-Interest, 11-Pensions, 15-Other (Honorarium)

Part IV Expenses: 2-Contributions to a retirement account (IRA), 4-Deductions (medical, mortgage, taxes, and charity)

Part V Life Events: 6-Received First Time Homebuyer Credit (FTHBC) in 2008

Kim is a part-time assistant manager at a local nursery. She has \$200 per month sent from her bank account to her Roth IRA.

Kim retired in October 2020 after 25 years as a police officer, after becoming disabled in the line of duty. Normal retirement age for the police department is 62. Her health insurance premiums are shown in box 5. She has a letter from the county verifying the premiums.

Her son, Bayani, was injured in a car accident on New Year's Eve 2022 and is permanently disabled. He moved in with his mother after his hospitalization. Bayani receives Social Security disability payments, most of which he is saving. His mother provides more than half of his support.

Kim received her 1099-INT from Vystar Credit Union on-line and was able to show it to you on her tablet. You recorded the following on the intake sheet: Vystar Credit Union, PO Box 453, YC, YS, YZIP EIN 16-911XXXX, Box 1: \$112.67, Box 2: \$27.43, Box 3: \$453.12, Box 4: \$45.00

Last year Kim was asked to speak at the Women's Police Association luncheon and received a \$300 honorarium.

Kim and her husband purchased their home in 2008 and received the \$7,500 credit. She has been paying the required minimum payment each year, beginning in 2010. They also took out a mortgage in 2008.

Kim provides her direct deposit information by showing you an account information card that Vystar Credit Union provided her, showing routing number 325070760 and account number 0016579.



| | | CORRI | ECTED (if ch | ecked) | | | Distributions From |
|--|---------------------------------|---------------------|--------------------------------|---------------------------|---------------------------------------|----------------|--|
| PAYER'S name | | | 1 Gross distribut | | 00 V | ~ | Pensions, Annuities, Retirement or |
| Street address City or town, state or province | e, country, ZIP or | foreign postal code | | ,568.50 | 20 X | X | Profit-Sharing Plans, IRAs, Insurance |
| Telephone no. | ON COUNTY | , | 2a Taxable amou \$34 | ,568.50 | Form 1099 | 9-R | Contracts, etc. |
| COMPTROLLER JACKS 13 GOVERNMENT PLA | | | 2b Taxable amou | | Total | | Сору В |
| YC, YS, YZIP | | | not determin | ed. | Distribu | ition | Report this |
| | | | 3 Capital gain (in box 2a). | cluded | 4 Federal income ta withheld | x | income on your federal tax |
| | | | III DOX EST | | | 2,100.00 | return. If this form shows |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee con | | 6 Net unrealized | | federal income tax withheld in |
| 16-851XXXX | 502- | 00-XXXX | Designated Ro contributions | | appreciation in employer's securit | ties | box 4, attach this copy to |
| RECIPIENT'S name | | | \$1 | ,800.00 | | | your return. |
| Street address (including apt.r City or town, state or province | | faraian arabal | 7 Distribution | IRA/ | 8 Other | | 1 |
| KIM VAN NGUYEN | e, country, ZIP or | roreign postai | Code(s) | SEP/ SIMPLE | | | This information is being furnished to |
| 1415 JAMESON CIR | | | 3 | | | % | the IRS |
| YC, YS, YZIP | | | 9a Your percent | age of total | 9b Total Employee C | ontributions | 1 |
| | | | distribution | % | | | |
| 10 Amount allocable to IRR | 11 1st year of | 12 FATCA filing | 14 State tax wit | | 15 State/Payer's sta | te no | 16 State distribution |
| within 5 years | desig. Roth | requirment | 1 | \$767.00 | YS16888XX | | \$34,568.50 |
| | | | | | [| | |
| Account number (see instructio | ns) | 13 Date of | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| 000001287-11N | | payment | | | | | |
| | | | | | | | |
| Form 1099-R | | | | | | | |
| | | | | | | | |
| a. I | : Employee's social 502-00-X | ···· | | Save. acc FAST! Use | | file | Visit the IRS website at www.irs.gov/efile |
| | | 0 | MB No. 1545-000 | | | | <u> </u> |
| b. Employer identification numb 16-655XXXX | ber (EIN) | | 1. Wages | tips, other (\$19,500 | compensation | 2. Federa | al income tax withheld |
| c. Employer's name, address,a | and 7TP code | | 3. Social s | ecurity wage | | 4. Social | security tax withheld |
| | | | | \$19,500 | | | \$1,209.00 |
| EVERGREEN NURSERY | Y | | 5. Medica | e wages and | • | 6. Medica | are tax withheld |
| 2300 W GREEN ST YC, YS, YZIP | | | 7 Social s | \$19,500 ecurity tips | 7.00 | 8. Allocat | \$282.75 |
| 10, 13, 121 | | | 7. 30clai 3 | ecurity ups | | o. Allocar | icu ups |
| | | | | | | | |
| d. Control number | | | 9. | | | 10. Depe | endant care benefits |
| e. Employee's first name and ir | nitial Last name | e S | uff. 11, Nongu | alified plans | | 12a. See i | instructions for box 12 |
| Employee's address and ZIP | | | | | | | |
| KIM VAN NGUYEN | | | 13.Statuto | ry Retiremo ee Plan | ent Third-party sick pay | 12b. | |
| 1415 JAMESON CIR | | | Linploy | | Sick pay | | |
| YC, YS, YZIP | | | 14. Other | | | 12c. | |
| | | | BONUS | 5 | 400.00 | | |
| | | | | | | 12d. | |
| | | | | | | | |
| | | | | | |] | |
| 15. State Employer's state ID | number 16. Stat | e wages, tips, etc. | 17. State income | tax 18. Loc | al wages, tips, etc. | 19. Local inco | me tax 20. Locality name |
| YS 16688XXXX | | \$19,500.00 | 450. | 50 | | | |
| | | | | | | | |
| Form W-2 Wage | e and Tax | | 2 | O XX | 7 | | |
| Copy B - To Be Filed With | | FRAI Tay Petur | | | • | | |
| This information is being furnis | | | - | | | | |

Kim has itemized her deductions in the past and provided a detailed summary:

| Medical – doctors (unreimbursed for Kim and Bayani) | \$3,828 |
|--|------------|
| Wheelchair for Bayani | \$2,195 |
| Wheelchair ramp installation for home | \$2,950 |
| Wheelchair lift for new van | \$1,967 |
| Prescription co-pays (Bayani) | \$1,438.45 |
| Dental insurance | \$759 |
| Dentist | \$1,275 |
| Long-term care insurance for Kim | \$2,450 |
| Church donations – statement from church | \$5,200 |
| Salvation Army – paid by check | \$75 |
| Salvation Army – microwave, bedroom set, clothing** | \$980 |
| Personal property tax (based on value) | \$435 |
| Real estate taxes | \$4,750 |
| Mortgage insurance premium | \$358 |
| Mortgage interest from Form 1098 – Bankers Mortgage Co | \$6,900 |
| Sales tax on new van | \$1,370 |

Use North Carolina ZIP code 28145 for state sales tax.

To think about: Kim was disabled in the line of duty because her police cruiser was in an accident with truck being driven by a drunk driver. She says that she sued the trucking company and they have reached a settlement which she will receive soon. She asks how that settlement will affect her 2024 tax return. What do you tell her? What information would you need?

^{**} Donated on 7/12/2023, used thrift shop estimates. Items were purchased on various dates, estimated cost basis \$4,500. Donated to Salvation Army Center, 23 Holland Road, YC, YS, YZIP.

| Form 13614-C (October 2023) | | Int | | | | sury - Interna Qualit | | Service view S | heet | | | OMB N 1545- | |
|--|--------------------------|-----------------------------|------------------------|---------------------|------------------------|--------------------------|-----------------|-----------------------------|-----------------------------------|--------------------------|-----------------------|-------------------------|--------------------------------|
| You will need: Tax Information such as Social security cards or Picture ID (such as valid | ITIN letters f | for all perso | ons on yo | ur tax r ur spou | eturn. se. | You ar comple | e responete and | nsible for t accurate in | formation. | tion on yo | | Please pronteer prepa | |
| | | ers are trai To report u | | | | • | | , | _ | al standar | ds. | | |
| Part I – Your Personal Inform | nation (If you | are filing a j | oint return | , enter y | our name | es in the sa | ame orde | er as last ye | ear's return) | | | | |
| 1. Your first name SHAMUS | | J | 1.1. Las O'0 | t name | OR | | | | Best contact 6 01-887-3 | | Are yo ✓ Ye | ou a U.S. citi s | zen? No |
| 2. Your spouse's first name | | | | | | | | | ls you □ Ye | | J.S. citizen? No | | |
| 3. Mailing address 169 MAPLE TREE LANE | | | | | | | City OUR C | ITY | | | State YOUR | STATE ZI | |
| 4. Your Date of Birth | 5. Your job ti | | | | • | , were you | | | | | II-time stud | ent 🗌 Y | es 🔽 No |
| 1/15/1978 | WELDIN | | | | | nd perman | | | Yes ✓ N | | gally blind | _ Y | |
| 7. Your spouse's Date of Birth | 8. Your spou | use's job title | 9 | | , | , was your | | | | | II-time stud | | |
| b. Totally and permanently disabled Yes No c. Legally blind Yes No | | | | | | | | | | | | | |
| 10. Can anyone claim you or y | • | • | | | | | | | Yes ✓ N | | nsure | | |
| 11. Have you, or your spouse, | • | | | | | | | | | | -10==0 | ☐ Y | |
| 12. Provide an email address (| | | ess will no | t be use | ed for con | ntacts from | the Inte | rnal Revenu | ue Service) | SHAMU | <i>5</i> 1977@ | AOL.COM | ۸ |
| Part II – Marital Status and H | | | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | • | ever Married arried | | | | stered dom married ir | | rtnerships, o | civil unions, | or other fo | rmal relatio | onships unde Yes 🔲 N | er state law) o |
| *If using 2022 software, | | | b. Die | d you liv | e with yo | our spouse | during a | any part of t | :he last six r | months of 2 | 2023? | Yes 🗌 N | 0 |
| substitute 2022 wherever 202 | 23 is 🗌 Di | ivorced | Da | ate of fir | al decree | 9 | | | | | | | |
| used on this intake form.* | ☐ Le | egally Separ | rated Da | ate of se | parate m | aintenance | e decree | | | | | | |
| | □W | /idowed | Ye | ar of sp | ouse's de | eath | | | | _ | | | |
| 2. List the names below of: | | | | | | | | If add | ditional snac | — ·a is naada | d check he | ere □ and lis | st on page 3 |
| • everyone who lived with yo | | | | *) | | | | II auc | | | | | |
| • anyone you supported but | 1 | | | | D | a: 1 | T= "" | T | | | - | ed Volunte | |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for | Number of months | Citizen | Resident of US, | Single or Married as | Student | Totally and Permanently | Is this person a | Did this person | Did this person | Did the taxpayer(s) | Did the taxpayer(s) |
| | ,,, | example: | lived in | (yes/no) | Canada, | of 12/31/23 | last year | Disabled | qualifying | provide | have less | provide more | pay more than |
| | | son, daughter, | your home last year | | or Mexico last year | (S/M) | (yes/no) | (yes/no) | child/relative of any other | more than 50% of his/ | of income? | than 50% of support for | half the cost of maintaining a |
| | | parent, | - | | (yes/no) | | | | person? | her own | | this person? | home for this |
| (a) | (b) | none, etc) (c) | (d) | (e) | (f) | (g) | (h) | (i) | (yes/no) | support? (yes/no/n/a) | | (yes/no/N/A) | person? (yes/no) |
| SHANNON O'CONNOR | 2/5/1955 | MOTHER | 1 | У | У | 5 | N | У | | | | | |
| | | | | | | | | | | | | | |

Shamus has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 11 Payments from IRA, 12-Unemployment

Part IV Expenses: 3-Post-secondary education expenses (1098-T), 4-Deductions (Medical expenses, Mortgage interest, Taxes)

Part V Life Events: 2-Cancellation of debt, 9-Marketplace health insurance,

Shamus has been coming to your site for several years. 2023 was a difficult year. The company he worked for struggled during the pandemic and finally closed for good on January 1, 2023. He was able to start collecting unemployment benefits.

While unemployed he took out a student loan and enrolled at Universal Technical Institute (UTI) to prepare for a new career as a welder. UTI is listed as an eligible educational institution in the U.S. Department of Education's Database of Accredited Post-Secondary Institutions and Programs (DAPIP). Shamus previously completed four years of college and has a bachelor's degree. In addition to tuition, Shamus was required to purchase his welding cape and helmet from the school for \$156.90. He purchased used training manuals on-line for \$35.

He was hired as an apprentice at a local welding company in October.

Shamus's mother suffered a stroke and moved in with him in December 2023. In 2023, his mother had \$3,600 in wages, received Social Security and lived independently supporting herself until her stroke.

Shamus was unable to make his mortgage payments and contacted his mortgage company which cancelled some of his debt to lower his payments and allowed him to defer payments for several months. This was his original mortgage to purchase his home and it is secured by his residence. The mortgage was used for no other purpose and the mortgage was less than \$500,000 dollars.

Shamus took an early withdrawal from his IRA to pay bills while applying for unemployment.

When he lost his job, he also lost his health insurance and obtained insurance through the Marketplace. He became eligible for employer health coverage in November.

During the interview, Shamus states he paid \$740 in mortgage interest, \$1,215 for property tax, and paid \$1,100 for his mother's medical bills that were not covered by Medicare.

Shamus did not bring his Social Security card but did bring a copy of last year's return prepared at your site that shows his full name as Shamus Joseph O'Connor and his SSN as 503-00-XXXX. If he is due a refund he wants you to use his bank information from last year's return: Routing Number 021201383, Account 100000036797, Valley National Bank. If he has a balance due he will pay by check.



| | a | | s's social security number 3-00-XXXX | OMB No | | ave. accurate, AST! Use | IRSP - | file | Visit the IRS website at www.irs.gov/efile | | | |
|-----------------|--|-------------------|---|----------|---------------------------|----------------------------|-----------------------|---------------------|--|--|--|--|
| | er identification nur | mber (EIN) | | | 1. Wages, tips | 6, other compe 6,189.56 | nsation | 2. Federal in | 2. Federal income tax withheld | | | |
| | er's name, address, | | | | | 6,189.56 | | | 4. Social security tax withheld \$383.75 | | | |
| 16 CO | R WELDING A MMERCIAL BL | | ATES | | 5. Medicare w | ages and tips 66,189.56 | | 6. Medicare | 6. Medicare tax withheld \$89.75 | | | |
| YC, YS | S, YZIP | | | | 7. Social secur | ity tips | | 8. Allocated | 8. Allocated tips | | | |
| d. Control | number | | | | 9. | | | 10. Dependa | ant care benefits | | | |
| | ee's first name and ee's address and ZI | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst DD | ructions for box 12 \$460.00 | | | |
| | JS J O'CONNO APLE TREE LA 5, YZIP | | | | Employee | | hird-party ick pay | 12b. | | | | |
| • | | | | | 14. Other | | | 12c. | | | | |
| | | | | | | | | 12d. | | | | |
| | | | | | | | | | | | | |
| 15. State YS | Employer's state I 67990XXXX | I | 16. State wages, tips, et \$6,189.56 | c. 17. S | tate income tax 200.00 | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name | | | |
| Form | N-2 Wag | je and 1 ement | Гах | | 20 | XX | 1 | | | | | |
| | | | ee's FEDERAL Tax Retu | | | | | | | | | |
| inis infori | mation is being furr | nisnea to tr | ne Internal Revenue Servi | ce. | | | | | | | | |

| | CORRE | CTED (if checked) | | | | |
|--|--|------------------------------------|---|--------------|--|--|
| PAYER'S name | | 1 Unemployment compensation | OMB No. 1545-0120 | | | |
| Street address City or town, state or province, c Telephone no. | ountry, ZIP or foreign postal code | \$18,650.00 | | | Certain | |
| PO BOX 45 | STATE UNEMPLOYMENT COMMISSION PO BOX 45 YC, YS, YZIP | | 20 XX | | Government Payments | |
| YC, YS, YZIP | | | Form 1099-G | | - | |
| | | . Box 2 amount is for tax year | 4 Federal income tax | withheld | Сору В | |
| PAYER'S TIN | RECIPIENT'S TIN | 1 | \$1,000 | 0.00 | For Recipient | |
| 98-701XXXX | 503-00-XXXX | | | | This is important tax information and is | |
| RECIPIENT'S name Street address City or town, state or province, o | ountry, ZIP or foreign postal code | 5 RTAA payments | 6 Taxable grants | | being furnished to the IRS. If you are required to file a return, a | |
| SHAMUS J O'CONNOR 169 MAPLE TREE LANE | | 7 Agriculture payments | 8 If checked, box 2 is trade or business income > | | negligence penalty or other sanction may be imposed on you if this | |
| YC, YS, YZIP | | 9 Market gain | | | income is taxable and the IRS determines that it has not been | |
| | | 10. State 10b State identification | on no. 11 State income | tax withheld | reported. | |
| Account number (see instructions |) | | | | | |
| 888009965-O | | <u> </u> | | | | |
| Form 1099-G | | | · | | | |

| | | CORRI | ECTED (if checked) | | | | Distributions From | |
|---|---------------------------------------|----------------------|--|--------|--------------------------------|--------------------------|--|--|
| PAYER'S name | | | 1 Gross distribution | \neg | | ٦ | Pensions, Annuities, Retirement or | |
| Street address | | fit-l d- | \$2,000.00 | | 20 XX | | Profit-Sharing Plans, | |
| City or town, state or province, or Telephone no. | ountry, ZIP or | toreign postal code | 2a Taxable amount \$2,000.00 | | Form 1099-R | | IRAs, Insurance Contracts, etc. | |
| PIONEER FINANCIAL CO |)RP | | 2b Taxable amount | | Total | | | |
| PO BOX 3501 | | | not determined. | | Distribution | | Copy B Report this | |
| MCLEAN VA 22101 | | | 3 Capital gain (included | 4 | Federal income tax | | income on your | |
| | | | in box 2a). | Ι. | withheld | | federal tax return. If this | |
| | | | | 丄 | \$20 | 00.00 | form shows | |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee contributions/ Designated Roth | 6 | Net unrealized appreciation in | | federal income tax withheld in | |
| 87-050XXXX | 87-050XXXX 503-00-XXXX | | contributions or | | employer's securities | | box 4, attach this copy to | |
| RECIPIENT'S name | | | - | | | | your return. | |
| Street address (including apt.no.) | | | 7 Distribution IRA/ | 8 | Other | | | |
| City or town, state or province, co | ountry, ZIP or | foreign postal | Code(s) SEP/ SIMPLE | | | | This information is being furnished to | |
| SHAMUS J O'CONNOR 169 MAPLE TREE LANE | | | 1 X | | | % | the IRS | |
| YC, YS, YZIP | | | | al 9b | | | | |
| 10, 13, 121 | 13, 121 | | | | Total Employee Contrib | outions | | |
| | | | | | distribution % | | | |
| | 1st year of | 12 FATCA filing | 14 State tax withheld | 15 | 5 State/Payer's state no | | 16 State distribution | |
| within 5 years des | within 5 years desig. Roth requirment | | | | | | | |
| | | | \perp | | | | | |
| Account number (see instructions) | | 13 Date of | 17 Local tax withheld | 18 | Name of locality | | 19 Local distribution | |
| 330980076 | | payment | | | | | | |
| | | | | | | | | |
| Form 1099-R | | | | | | | | |
| | | | | | | | | |
| | | CORF | RECTED (if checke | d) | | | | |
| CREDITOR'S name | | | 1 Date of Identifiable E | vent | OMB No. 1545-142 | 4 | | |
| Street address City or town, state or province, | country 7TP o | r foreign postal cod | 04/15/20XX | | | | Cancellation | |
| Telephone no. | country, zzr c | i Torcigii postarcoc | 2 Amount of debt disch | argeo | | , | of Debt | |
| AMERICAN HOME MOR | TGAGE | | \$10,500.0 | 00 | 20 XX | | OI DCDC | |
| PO BOX 2300 | | | 3 Interest if included in | Box 2 | | | | |
| AUSTIN TX 78610 | | | | | Form 1099-C | | | |
| | | | 4 Debt description | | | | Сору В | |
| | | | | | | | For Debtor This is important tax | |
| CREDITOR'S TIN | TN | 169 MAPLE TRE | E LA | ANE | | information and is being | | |
| 45-677XXXX | 45-677XXXX 503-00-XXXX | | | | | | furnished to the IRS. If you are required to file a | |
| DEBTOR'S name | | | | | | | return, a negligence penalty or other | |
| Street address (including apt.no) City or town, state or province, | | r foreign postal cod | de 5 If checked, the debto | | s personally liable for | . v | sanction may be imposed on you if | |
| SHAMUS J O'CONNOR | | | repayment or this det | οι. | | · / X | taxable income results from this transaction | |
| 169 MAPLE TREE LANE | | | | | | | and the IRS determines that it has not been | |
| YC, YS, YZIP | | | | | | reported. | | |
| | | | | | | | | |
| Account number (see instruction | s) | | 6 Identifiable Event Co | у | | | | |

Н

990001368009

Form 1099-C

| Form 1095- | .Λ He | alth | h Insurance N | Marke | tplace | Stat | emen | t | | OMB No. 1545-2232 |
|--|----------------------------|---------|----------------------------------|---------------|-----------------|----------|-------------|-----------|-----------|---------------------------|
| Form TU93- | | | ach to your tax return | | | | | VOID | | 0.0.2525 |
| Department of the Trea Internal Revenue Servi | sury > Go to www.ir | | /Form1095A for instru | | | | ation. | CORRE | CTED | 20 XX |
| Part I Recipien | t Information | | | | | | | | | |
| 1 Marketplace Identifi | er | 2 Mark | ketplace-assigned policy r | number | 3 Policy issue | r's name | : | | | |
| 12-007XXX | X | 67 | 700899 | | METLIFE | | | | | |
| 4 Recipient's name | | | | | 5 Recipient's | SSN | | 6 Recipi | ent's dat | te of birth |
| SHAMUS J O'C | | | | | 503-0 | | | |)1/15/ | |
| 7 Recipient's spouses's | s name | | | | 8 Recipient's | spouse's | s SSN | 9 Recipi | ent's spo | ouse's date of birth |
| 10 Policy start date 02/01/20X | x | 11 Pol | licy termination date 10/30/20XX | | 12 Street add | | cluding apa | | number) | |
| ,, | or province, Country an | d ZIP o | | | 103 117 | W LL 1 | IXEE DA | 12 | | |
| YC, YS, YZIP | | | or roreign postar code | | | | | | | |
| Part II Covered | Individuals | | | | | | | | | |
| A Covered | d individual name | В | Covered individual SSN | C. Date | of birth | D. Co | verage sta | rt date | E. Cov | erage termination date |
| 16 SHAMUS J O'CONNOR | | | 503-00-XXXX | 01/: | 15/1978 | 02 | /01/20X | X | | 10/30/20XX |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| Part III Coverage | e Information | | | | | | | | | |
| Month | A Monthly Enrollment Premi | iums | B Monthly second lowest | cost silver p | lan (SLCSP) pre | mium | C. Mon | thly adva | nce paym | ent of premium tax credit |
| 21 January | | | | | | | | | | |
| 22 February | \$315.35 | | | \$468.7 | 77 | | | | \$18 | 38.00 |
| 23 March | \$315.35 | | | \$468.7 | 77 | | | | \$18 | 88.00 |
| 24 April | \$315.35 | | | \$468.7 | 77 | | | | \$18 | 88.00 |
| 25 May | \$315.35 | | | \$468.7 | 77 | | | | \$18 | 88.00 |
| 26 June | \$315.35 | | | \$468.7 | 77 | | | | \$27 | 70.00 |
| 27 July | \$315.35 | | | \$468.7 | 77 | | | | \$2 | 70.00 |
| 28 August | \$315.35 | | | \$468.7 | 77 | | | | \$2 | 70.00 |
| 29 September | \$315.35 | | | \$468.7 | 77 | | | | \$2 | 70.00 |
| 30 October | \$315.35 | | | \$468.7 | 77 | | | | \$27 | 70.00 |
| 31 November | | | | | | | | | | |
| 32 December | | | | | | | | | | |
| 33 Annual Totals | \$2,838.15 | | \$ | 4,218.9 |)3 | | | | \$2,10 | 02.00 |
| | | | | | | | | | | Form: 1095-A |

| | ☐ CORRECTED | (if checked) | | | |
|--|--|---|---|------------|---|
| FILER'S name Street address City or town, state or province, cou Telephone number UNIVERSAL TECHNICAL II PO BOX 178 YC,YS,YZIP | | 1 Payments received for qualified tuition and related expenses \$8,600.00 | OMB No. 1545-1574 | | Tuition Statement |
| | | | Form 1098-T | | |
| FILER'S employer identification no. 87-997XXXX | STUDENT'S TIN 503-00-XXXX | 3 If this box is checked, your of has changed its reporting me | | | Copy B For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cou SHAMUS J O'CONNOR | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant \$5 | s 00.00 | This is important tax information and is being furnished to the |
| 169 MAPLE TREE LANE YC, YS, YZIP | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amour box 1 or 2 includes amounts for an acad period begining Janu March 20XX+1. > | emic | IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to |
| Service Provider/Acct No. (see instr | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb. | /refund | prepare the tax return. |
| Form 1098-T | • | • | | | |

To think about: Shamus has two brothers. They are going to share the cost of their mother's support with Shamus and allow him to claim her as a dependent next year. How will that affect his return and what will be needed to prepare his return in 2024?

| Form 13614-C (October 2023) | | In | | | | sury - Interna Quali | | | Sheet | | | OMB Number 1545-1964 | | |
|--|-------------------------------------|----------------------------|--------------|------------|--|--------------------------|-----------------|------------------------|--|--------------|----------------|-------------------------|-----------------------|--|
| You will need: • Tax Information such a • Social security cards o • Picture ID (such as val | or ITIN letters f | or all pers | ons on y | | | You and complete | e responete and | nsible for accurate | 1-4 of this formation. Information. | tion on you | | - | | |
| | | | | | | | | | ighest ethic | al standar | ds. | | | |
| Part I – Your Personal Infor | | o report ι are filing a | | | | | | | | | | | | |
| 1. Your first name | | | M.I. La | ast name | <u>- </u> | 00 117 1170 0 | anno ora | 07 40 7401 | Best contact 619-675-0 | | Are yo ✓ Ye | ou a U.S. citi | izen?] No | |
| 2. Your spouse's first name | | 1 | M.I. La | ast name | 9 | | | | Best contact | number | ls you □ Ye | | J.S. citizen?] No | |
| 3. Mailing address 34 SUNRISE CIRCLE | | | | | | | City OUR C | TTV | | | State | STATE Y | IP code | |
| 4. Your Date of Birth | 5. Your job ti | tle | | 6. | Last year | , were you | | _ , , | | a. Full | -time stud | | | |
| 9/19/1957 | HANDYM | | | b. | Totally a | nd perman | ently disa | abled [| Yes 🗸 N | lo c. Leg | ally blind | _ Y | es √ No | |
| 7. Your spouse's Date of Birth | n 8. Your spou | se's job titl | е | 9. | Last year | , was you | spouse | : | | a. Full | -time stud | dent 🗌 Y | es 🗌 No | |
| | b. Totally and permanently disabled | | | | | | | | | | | | | |
| 10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☑ No ☐ Unsure | | | | | | | | | | | | | | |
| 11. Have you, or your spouse | | | | | | | | | <u> </u> | PIN? | | □ Y | es 🗸 No | |
| 12. Provide an email address | (optional) (this | email add | lress will r | not be us | ed for col | ntacts from | the Inte | rnal Reve | nue Service) | | | | | |
| Part II – Marital Status and I | | ormation | | | | | | | | | | | | |
| 1. As of December 31, 2023, was your marital status? | | ever Marrie arried | | | | stered don married in | | rtnerships | civil unions, | or other for | | onships und Yes 🔲 N | , | |
| *If using 2022 software, | | | ю. | - | - | • | during a | any part o | the last six i | months of 2 | 023? | Yes 🗌 N | 0 | |
| substitute 2022 wherever 20 | 023 is 🔲 Di [.] | vorced | | Date of fi | nal decre | Э | | | | | | | | |
| used on this intake form.* | ☐ Le | gally Sepa | | | ' | naintenanc | e decree | | | | | | | |
| | ∠ W | idowed |) | ear of s | pouse's d | eath | | 201 | 5 | | | | | |
| 2. List the names below of: • everyone who lived with | you last year <i>(o</i> | ther than y | our spous | se) | | | | If a | dditional spac | e is needed | d check he | ere 🗌 and li | st on page 3 | |
| • anyone you supported bu | ıt did not live wi | th you last | year | | | | | | To be co | mpleted by | y a Certifi | ied Volunte | er Preparer | |
| name or spouse's name below (mm/dd/yy) to you (for example: son, daughter, parent, for the provide in your home daughter, parent, for the parent, for the parent, for the parent for | | | | | | | | | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | (yes/no/n/a) | | | (yes/no) | |
| LELANI ADAMS | 5/6/1984 | DAUGHTE | | У | У | 5 | У | N | | | | | | |
| MIKE ADAMS | 12/9/2008 | GRANDSON | 10 | У | У | 5 | У | N | | | | | | |
| Catalog Number 52121E | | | | | www.i | | | | | | | 42644.6 | (Rev. 10-2023) | |

Maru has marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 7-Self-Employment, 8-Cash payments for work, 13-Social Security

Part IV Expenses: 3-College expenses (marked Unsure), 4-Deductions (Medical, Charity), 7-Expenses for self-employment.

Part V Life Events: 7-Make estimated payments.

Maru is a self-employed handyman. He has a contract with a local apartment complex and receives cash payments from homeowners. He maintains excellent business records and provides you with a summary using the worksheet that you gave him. He states that his business mileage was 658. He stated he made four \$500 estimated payments for 2023 on or before their due dates.

Maru's daughter Lelani and her husband divorced in December 2022 and she and her son moved in with her father in March 2023. Lelani never worked outside the home and gets monthly alimony of \$400 plus \$300 monthly child support. The divorce decree makes no provision to allow Lelani's exspouse to claim Michael as a dependent and Lelani has not signed a Form 8332. She has no other income. She did not file a 2022 tax return. Her father is providing more than one-half of his daughter and grandson's support. Lelani is studying to be a nurse at the local community college. Maru marked Unsure for college expenses since he has helped Lelani pay for some books and required nursing supplies.

During your interview, Maru stated that he had some minor medical expenses totaling \$498.25 and contributed \$1,250 to his church and has a letter of acknowledgement.

If he receives a refund, he would like to deposit half in his checking and half in his savings account. Savings account number: 9871237788, checking account number: 9871238895, and routing number: 021201383 (shown on a bank statement he brought with him), both at First City Bank.







| FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT | | | | | |
|---|--|---|--|--|--|
| /II A A . | OUR SOCIAL SECURITY BENEF EVERSE FOR MORE INFORMA | | N IN BOX 5 MAY BE TAXABLE INCOME. | | |
| Box 1. Name MARU PARATA | | | Box 2. Beneficiary's Social Security 504-00-XXXX | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | |
| \$20,606.80 | | | \$20,606.80 | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | |
| Paid by check or direct deposit | \$17,928.00 | | | | |
| Medicare Part B premiums deduct from your benefits | ed \$1,978.80 | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | |
| Total Additions | \$2,678.80 | Box 6. Voluntary Federal Income Tax Withheld | | | |
| Benefits for 20XX | \$20,606.80 | \$700.00 | | | |
| Benefits for 20XX-1 | | Box 7. Address MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP | | | |
| Benefits for 20XX-2 | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 504-00-XXXXA | | |

Form SSA-1099-SM

| CORRECTED (if checked) | | | | |
|--|---|---------------------------------|---|--|
| PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ANDERSON PROPERTY MANAGEMENT 1621 WEST 33RD ST | | | OMB No. 1545-0116 20 XX Form 1099-NEC | Nonemployee Compensation |
| YC, YS, YZIP | | 1 Nonemployee compensation | | Сору В |
| | | \$10,978.00 | | For Recipient |
| PAYER'S TIN 95-670XXXX RECIPIENT'S name Street address (including apt.no.) City or town, state or province, or MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP | RECIPIENT'S TIN 504-00-XXXX ountry, ZIP or foreign postal code | 3 4 Federal income tax withheld | | 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 |
| | FATCA filing requirment | - | | not been reported. |
| Account number (see instructions) |) | 5 State tax withheld | 6 State/Payer's state no. | 7 State income |
| 90007421 | | | | |
| Form 1099-NEC | | | | • |

20XX Self-Employed (Sch C) Worksheet (type-in fillable)

(Complete a separate worksheet for each business)

| Business owner's name: Ματυ Ρατατα | | | | | | |
|---|--|--|--|--|--|--|
| I paid employees or other individuals | I want to deduct a home office | | | | | |
| I had more than \$35,000 in business expenses | I received Form 1095-A for health coverage | | | | | |
| I kept an inventory for my business | I need to report a business loss | | | | | |
| I have assets to depreciate (any > \$2,500) | I don't use the cash method of accounting | | | | | |
| | | | | | | |

If you checked any of the above, please stop here and speak with one of our Counselors.

 $\textit{If you checked none of these above, please continue by completing the worksheet below for \textit{\textbf{each}} \ business. } \\$

| Income | |
|---------------------------------|----------------|
| Forms 1099 (-NEC, -MISC, -K) | \$ 10,978 |
| Cash, checks, etc. (incl. tips) | \$ 30,567 |
| Business expenses | |
| Advertising | \$ 650 |
| Commissions and fees | \$ |
| Health insurance premiums | \$ 1,800 |
| Business insurance | \$ 575 |
| Interest on business loans | \$ |
| Office expense/supplies | \$ 35.78 |
| Rent (not home office) | \$ 1,700 |
| Repairs | \$ |
| Supplies | \$ 2,956.73 |
| Licenses or fees | \$ 670 |

| Business expenses (cont.) | |
|---------------------------------|----------------|
| Business part of phone | \$ 467.00 |
| Training for this business | \$ 150.00 |
| Tools, etc. under \$2,500 each | \$ 2,645.09 |
| Travel away from home | \$ |
| Business meals from restaurants | \$ 69.79 |
| Other business meals | \$ |
| Other (specify) | \$ |
| Personalized coveralls | \$ 123.75 |
| | \$ |
| | \$ |
| | \$ · |
| | \$ · |
| | \$ |

| Business use of car or truck | | | | |
|--|----------------------|--|--|--|
| Total mileage for year | 9,564 _{mi.} | | | |
| Business miles Jan - Jun | 300 mi. | | | |
| Business miles Jul - Dec | 358 mi. | | | |
| Commuting miles | mi. | | | |
| Other miles | mi. | | | |
| Vehicle description: 2017 Ford 150 truck | | | | |
| Date placed in service: May 5, 2018 | | | | |

| Car or truck expenses | | | |
|-----------------------|----|--|--|
| Car loan interest | \$ | | |
| Parking, tolls | \$ | | |
| Other (specify) | \$ | | |
| | \$ | | |
| | \$ | | |
| | \$ | | |

Drivers – be sure you have with you today:

- All Forms 1099 **AND** the detail provided by the company (Door Dash, Lyft, Postmates, Uber, etc.) you need to download and print the detail from each company's web site.
- Your trip miles **AND** your between-trip miles (do not include from home to first stop nor from last stop to home).

National Tax Training Committee

During your interview, you gather the following information:

- The health insurance premiums are for a Medicare supplemental policy. Maru says he also has dental insurance that costs \$720 but was not sure if that counted as health insurance. Lelani and her son have health insurance provided by her ex-husband for five years as specified in the divorce settlement (not from the Marketplace).
- The rent was for special tools that were needed for a few jobs.
- The \$150 training expense was for a plumbing repairs workshop held at Home Depot.
- The business lunch was at a local restaurant to discuss the annual maintenance plan for the apartment complex with the property manager.
- The personalized coveralls have "Maru's Handyman Services" and his phone number embroidered on them.

| | ☐ CORRECTED | (if checked) | | | |
|--|--|---|--|-------------|--|
| FILER'S name Street address City or town, state or province, cou Telephone number CARSON COUNTY COMMI 132 EMERSON PARKWAY YC, YS, YZIP | | 1 Payments received for qualified tuition and related expenses \$3,850.00 | OMB No. 1545-1574 | | Tuition Statement |
| | | | Form 1098-T | | |
| FILER'S employer identification no. 20-870XXXX | STUDENT'S TIN 514-22-XXXX | 3 | | | Copy B For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cou | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant \$1.2 | ts 00.00 | This is important tax information and is being |
| LELANI ADAMS 34 SUNRISE CIRCLE YC, YS, YZIP | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period begining January-March 20XX+1. | | furnished to the IRS. This form must be used to complete Form 8863 to daim education credits. Give it to the tax preparer or use it to |
| Service Provider/Acct No. (see instr 120007531 | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb. | /refund | prepare the tax return. |
| Form 1098-T | • | | | | • |

Lelani is in her first year of nursing school. She has a small scholarship and took out a small student loan to pay the rest. This is her first year of postsecondary education. She has never been convicted of a crime. The scholarship is for tuition only. Her father purchased textbooks on-line for \$150 and she bought used textbooks from a second-year nursing student for \$200. Her father also paid \$120 for scrubs that were required by the school and had her name embroidered on them.

To think about: Maru tells you that his business is growing, and he is considering hiring a couple of workers to help him meet the needs of the additional customers. He wants to know how that would affect his return next year.

70

| (October 2023) | | Int | | | of the Treas | | | service view S | heet | | | | lumber -1964 |
|--|---|---|--|---------------------------|--|---|---|--|--|---|--|--|--|
| You will need: • Tax Information such a • Social security cards o • Picture ID (such as val | or ITIN letters | for all pers | ons on yo | | | You ar comple | e responete and a | isible for t accurate in | -4 of this formation. -4 of this formation. -4 of this formation. | tion on you | | | |
| | | To report u | nethical b | ehavio | to the I | RS, email | us at wi | voltax@irs | | al standar | ds. | | |
| Part I – Your Personal Infor | mation (If you | | | | | es in the sa | ame orde | | | a period briefs | 1747. 7.7 | 110 | |
| Your first name RAYMOND | | 15 | | st name | | | | | Best contact 05-998-0 | | Are yo | ouaUS cit s | izen? No |
| 2. Your spouse's first name | | 1 | M.I. La | st name | | | | | Best contact | 71.72.74 | - | r spouse a | U.S. citizen? |
| 3. Mailing address 5700 EAST CANYON D | RIVE | | | | | | OUR C | ITY | | -, 1 | State YOUR | STATE Y | IP code OUR ZIP |
| 4. Your Date of Birth | 5. Your job t | itle | | 6. | Last year | were you | E. | - | -7.74 | a. Full | -time stud | lent 🔲 Y | es 🗸 No |
| 5/16/1970 | NONE | | | | | nd perman | | | Yes 🗸 N | o c. Leg | ally blind | | and the same of th |
| 7. Your spouse's Date of Birth | 8. Your spou | use's job titl | e | | | , was your id perman | | | Yes 🗆 N | | -time stud ally blind | lent | |
| 10. Can anyone claim you or | your spouse as | s a depende | ent? | | | | | | Yes V N | | A CONTRACTOR OF THE | | |
| 11. Have you, or your spouse | | | | related | identity t | neft or bee | n issued | an Identity | Protection | PIN? | | | es 🗸 No |
| 12. Provide an email address | | | | | | | | | | | IN37@6 | MAIL.CO | MC |
| Part II - Marital Status and I | Household Inf | ormation | | | | | | | | | | | |
| As of December 31, 2023, was your marital status? | | ever Marrie arried | | | | tered dom married in | | tnerships, (| civil unions, | or other for | | onships und | ler state law) lo |
| *If using 2022 software, | | | b. D | d you liv | e with yo | ur spouse | during a | iny part of t | he last six r | nonths of 2 | 023? | Yes 🗆 N | lo |
| | 023 is 🔲 D | ivorced | D | ate of fir | al decree | | | | | | | | |
| substitute 2022 wherever 20 | | | | | | | | | | | | | |
| used on this intake form.* | □ Le | egally Sepa | rated D | ate of se | parate m | aintenance | e decree | _ | | | | | |
| | | egally Sepa /idowed | . = 50. = | | parate m ouse's de | aintenance | e decree | | | | | | |
| used on this intake form.* 2. List the names below of: | □ W | lidowed | Y | ear of sp | William Cold and | aintenance | e decree | If add | ditional space | e is needer | d check he | ere □ and l | ist on page 3 |
| used on this intake form.* 2. List the names below of everyone who lived with the second of the sec | □ W you last year (d | idowed other than y | Y our spous | ear of sp | William Cold and | aintenance | e decree | If add | 44. | eri ti i dishiriya t | 1000 | | ist on page 3 |
| 2. List the names below of everyone who lived with a anyone you supported but | □ W you last year (d at did not live w | idowed other than you | our spous year | ear of sp | ouse's de | aintenance eath | | | To be co | mpleted b | y a Certifi | ed Volunte | er Preparer |
| used on this intake form.* 2. List the names below of: everyone who lived with y anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | ou last year (did not live w Date of Birth (mm/dd/yy) | other than yeith you last Relationship to you (for example: son, daughter, parent, none, etc) | our spousi year Number of months lived in your home last year | US Citizen (yes/no) | Resident of US. Canada or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co | mpleted by Did this person provide more than 50% of his/ her own support? | y a Certifi Did this person have less than \$4,400 of income? | | Did the taxpayer(s) pay more than half the cost or maintaining a home for this person? |
| used on this intake form.* 2. List the names below of: | ou last year (did not live w Date of Birth (mm/dd/yy) | other than yeith you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | our spousi year Number of months lived in your home last year (d) | US Citizen (yes/no) | Resident of US. Canada or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted by Did this person provide more than 50% of his/ her own | y a Certifi Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost of maintaining a home for this |
| used on this intake form.* 2. List the names below of: everyone who lived with y anyone you supported bu Name (first, last) Do not enter your name or spouse's name below | ou last year (did not live w Date of Birth (mm/dd/yy) | other than yeith you last Relationship to you (for example: son, daughter, parent, none, etc) | our spousi year Number of months lived in your home last year | US Citizen (yes/no) | Resident of US. Canada or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted by Did this person provide more than 50% of his/ her own support? | y a Certifi Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost o maintaining a home for this person? |
| used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | ou last year (did not live w Date of Birth (mm/dd/yy) | other than yeith you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | our spousi year Number of months lived in your home last year (d) | US Citizen (yes/no) | Resident of US. Canada or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted by Did this person provide more than 50% of his/ her own support? | y a Certifi Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost o maintaining a home for this person? |

Raymond marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages, 11 Payments from IRA, 15-Other (state caregiver payments)

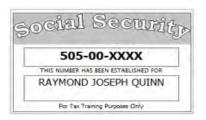
Part V Life Events: 9-Marketplace health coverage (Form 1095-A)

Raymond's father has dementia, so Raymond quit his job, moved his father in to live with him in June and became his caregiver. Raymond receives Medicaid waiver payments from the State Department of Health and Social Services (W-2) to care for his father. Alonzo's only income is \$715 per month from Social Security. Raymond provides more than half of his father's support.

When he quit his job he lost his health insurance and purchased coverage through the marketplace.

If due a refund, he would like direct deposit or direct debit, if he owes.

He provides his USAA Federal Savings Bank information from a copy of his 2022 return prepared by a paid preparer: Routing number: 314074269, Account 650009584.





| a | a. Employee's social security number 505-00-XXXX | OMB N | | ave. accurate, AST! Use | IRSE - | file | Visit the IRS website at www.irs.gov/efile |
|--|--|----------|--------------------------|----------------------------|----------------------|------------------|---|
| b. Employer identification nu | mber (EIN) | | 1. Wages, tips | s, other comper | nsation | 2. Federal in | come tax withheld |
| 69-167XXXX | | | 3. Social secur | ihoonaa | | 4 Cosial cos | urity tax withheld |
| c. Employer's name, address | ,and ZIP code | | | 15,679.00 | | 4. Social Sec | \$972.10 |
| STATE DEPT OF HE | ALTH AND SOCIAL SERVIO | TES. | 5. Medicare w | • | | 6. Medicare | tax withheld |
| 29 GOVERNMENT P | | | \$1 | 15,679.00 | | | \$227.35 |
| YC, YS, YZIP | | | 7. Social secur | ity tips | | 8. Allocated | tips |
| d. Control number | | | 9. | | | 10. Dependa | ant care benefits |
| e. Employee's first name and Employee's address and Z | | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | ructions for box 12 |
| RAYMOND JOSEPH 5700 EAST CANYON YC, YS, YZIP | | | 13.Statutory Employee | | hird-party ck pay | 12b. | |
| ,, | | | 14. Other | | | 12c. | |
| | | | | | | 12d. | |
| 15. State Employer's state | ID number 16. State wages, tips, et | c. 17. S | tate income tax | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name |
| | | | | | , | | |
| Form W-2 Was | ge and Tax tement | | 20 | XX | ' | | |
| Copy B - To Be FIled Wit | th Employee's FEDERAL Tax Retu | ırn. | | | | | |
| This information is being fur | nished to the Internal Revenue Servi | ce. | | | | | |

| | | 's social security number 5-00-XXXX | OMB No | | ave. accurate, AST! Use | IRSE 1 | file | Visit the IRS website at www.irs.gov/efile |
|---|----------------------|--|-----------|-----------------|----------------------------|-----------------------|-----------------|--|
| b. Employer identification i | number (EIN) | | | 1. Wages, tips | , other compe | nsation | 2. Federal in | ncome tax withheld |
| 59-321XXXX | | | | \$1 | 7,750.00 | \$1,800.00 | | |
| c. Employer's name, addre | ss,and ZIP co | ode | | 3. Social secur | ity wages | | 4. Social sec | urity tax withheld |
| | | | | \$1 | 8,750.00 | | | \$1,162.50 |
| ANDERSON CONSU | JLTING | | | 5. Medicare w | ages and tips | | 6. Medicare | tax withheld |
| 1300 DEMPSEY AV | Έ | | | \$1 | 8,750.00 | | | \$271.88 |
| YC, YS, YZIP | /C, YS, YZIP | | | | | | 8. Allocated | tips |
| d. Control number 145000842 | | | | 9. | | | 10. Depend | ant care benefits |
| e. Employee's first name a | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| Employee's address and | ZIP code | | | | | | D | \$1,000.00 |
| RAYMOND JOSEPH 5700 EAST CANYO YC, YS, YZIP | | | | | | hird-party ick pay | 12b. DD | \$2,589.00 |
| | | | | 14. Other | | | 12c. | |
| | | | | | | | 12d. | |
| 15. State Employer's stat YS 59-446XX | | 16. State wages, tips, et \$17,750.00 | c. 17. St | tate income tax | 18. Local wag | es, tips, etc. 1 | 9. Local income | tax 20. Locality name |
| Form W-2 Water Copy B - To Be Filed W | age and T atement | | urn. | 20 | XX | L | | |
| | | ne Internal Revenue Servi | | | | | | |

| Form 1095-A | | th Insurance N | | | | emen | | | OMB No. 1545-2232 |
|--|--------------|------------------------------|---------------|-----------------|---------|------------|-------------|--------------|----------------------------|
| | | ttach to your tax return | | | | \sqcup | VOID | | 20 VV |
| Department of the Treasury > Go to Internal Revenue Service | www.irs.go | ov/Form1095A for instru | ctions an | d the latest | inform | ation. | CORRE | CTED | 20 XX |
| Part I Recipient Information | 1 | | | | | | | | |
| 1 Marketplace Identifier | 2 M | arketplace-assigned policy r | number | 3 Policy issue | r's nam | 2 | | | |
| 15-009XXXX | | 560927 | | NATION | | .UE | | | |
| 4 Recipient's name | | | | 5 Recipient's | | | | | te of birth |
| RAYMOND J QUINN | | | | 505-0 | | | | <u>5/16/</u> | |
| 7 Recipient's spouses's name | | | | 8 Recipient's | | | | | ouse's date of birth |
| 10 Policy start date | 111 | Policy termination date | | 12 Street add | | | | umber) | |
| 07/01/20XX | | 12/31/20XX | | 5/00 E | AST (| CANYON | DR | | |
| 13 City or town, State or province, Co YC, YS, YZIP | untry and ZI | P or foreign postal code | | | | | | | |
| Part II Covered Individuals | | | | | | | | | |
| A Covered individual name | | B Covered individual SSN | C. Date | of birth | D. Co | verage sta | rt date | E. Cov | verage termination date |
| 16 RAYMOND J QUINN | | 505-00-XXXX | 05/: | 16/1970 | 07 | 7/01/20X | X | | 12/31/20XX |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| Part III Coverage Information | n | | | | | | | | |
| Month A Monthly Enrollm | | B Monthly second lowest | cost silver p | lan (SLCSP) pre | mium | C. Mor | nthly advar | nce paym | nent of premium tax credit |
| 21 January | | | | | | | | | |
| 22 February | | | | | | | | | |
| 23 March | | | | | | | | | |
| 24 April | | | | | | | | | |
| 25 May | | | | | | | | | |
| 26 June | | | | | | | | | |
| 27 July \$80 | 09.00 | \$ | 1,008.9 | 92 | | | | | \$.00 |
| 28 August \$80 | 09.00 | \$ | 1,008.9 | 92 | | | | | \$.00 |
| 29 September \$80 | 09.00 | \$ | 1,008.9 | 92 | | | | | \$.00 |
| 30 October \$80 | 09.00 | \$ | 1,008.9 | 92 | | | | | \$.00 |
| 31 November \$80 | 09.00 | | 1,008.9 | | | | | | \$.00 |
| 32 December \$8(| 09.00 | \$ | 1,008.9 | 92 | | | | | \$.00 |
| | 54.00 | | 6,053.5 | | | | | | \$.00 |
| | | | | | | | | | Form: 1095-A |

To think about: How would you handle the Medicaid waiver payment if the payment was on a Form 1099-MISC or 1099-NEC instead of a Form W-2? What if there is no form at all? Where would you look to determine how to enter the information into TaxSlayer?

| | | | | | | | | | | | | 42044.6 | |
|---|--------------------------------------|---|--|---------------------------|--|---|---|--|--|--|---|---|---|
| | | | | | | | | | | | | | |
| GLENDA STEVENS | 1/16/1988 | DAUGHTER | 7 | У | У | 5 | N | N | | | | | |
| (a) | (b) | daughter, parent, none, etc) (c) | last year | (e) | last year (yes/no) (f) | (g) | (h) | (i) | of any other person? (yes/no) | 50% of his/ her own support? (yes/no/n/a) | of income? | support for this person? (yes/no/N/A) | maintaining a home for this person? (yes/no) |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, | Number of months lived in your home | US Citizen (yes/no) | Resident of US, Canada, or Mexico | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative | Did this person provide more than | Did this person have less than \$4,400 | Did the taxpayer(s) provide more than 50% of | Did the taxpayer(s) pay more than half the cost of |
| anyone you supported but | t did not live wi | th you last | year | | | | | | To be co | mpleted b | y a Certif | ied Volunte | er Preparer |
| 2. List the names below of:everyone who lived with y | | | | e) | | | | If ad | ditional spac | e is neede | d check he | ere 🗌 and li | st on page 3 |
| 0.1:10 | ∠ W | idowed | Υ 6 | ear or sp | ouse's de | zalii | | 5/16 | /2023 | | | | |
| doca on ano intake forth." | | gally Separ | | | | aintenance | e aecree | | 10005 | _ | | | |
| substitute 2022 wherever 20 used on this intake form.* | | vorced | | | nal decree | | . do | | | _ | | | |
| *If using 2022 software, | | | | - | - | | during a | any part of | the last six i | months of 2 | 2023? | Yes □ N | 0 |
| was your marital status? | | arried | a. Ìf | Yes, Did | d you get | married in | 2023? | | · | | | Yes 🗌 N | , |
| Part II – Marital Status and F 1. As of December 31, 2023, v | | ormation ever Married | - T | his incl | ides regis | tered dom | estic na | tnershins | civil unione | or other fo | rmal relati | nnehine und | er state law) |
| 12. Provide an email address | | | ess will no | ot be use | ed for cor | itacts from | the Inte | rnai Keven | ue Service) | | | | |
| 11. Have you, or your spouse | • | | | | | | | | · | PIN? | | _ Y | es √ No |
| 10. Can anyone claim you or y | • | | | | | | | | Yes ✓ N | | nsure | | |
| 11/3/1963 | DECEAS | | | b. | Totally ar | nd permane | ently disa | | Yes 🗆 N | | gally blind | □ Y | es 🔽 No |
| 7. Your spouse's Date of Birth | 8. Your spou | se's job title | 9 | | - | , was your | - | | | | I-time stud | lent 🗌 Y | |
| 6/14/1957 | RETIRED | | | | • | nd permane | | abled \square | Yes √ N | | gally blind | _ Y | |
| 4. Your Date of Birth | 5. Your job ti | tle | | 6. | Last vear | , were you | | <u> </u> | | a. Fu | I-time stud | | |
| 3. Mailing address 1567 LAKESIDE DRIVE | | | | | | Apt# C | City COUR C | TTV | | | State | STATE Y | IP code |
| HELEN | | D | | MANC | | | | | Dog: Contact | Hallibel | ✓ Ye | s |] No |
| STEVEN 2. Your spouse's first name | | C | | MANC st name | | | | | 715-998-5 Best contact | | ✓ Ýe | | J.S. citizen? |
| 1. Your first name | | I N | 1.I. Las | st name | | | | | Best contact | | Are vo | ou a U.S. citi | zen? |
| Part I – Your Personal Inform | | | | | | | | | | | | | |
| | | ers are trai 'o report u | | | | | | | ighest ethic | al standar | ds. | | |
| You will need: Tax Information such a Social security cards o Picture ID (such as vali | r ITIN letters f id driver's lice | or all personse) for yo | ons on you | ur spou | ise. | You are comple If you be | e respoi ete and a nave que | nsible for accurate i estions, p | 1-4 of this fo the informa nformation. lease ask th | tion on yo ne IRS-cert | ified volu | • | |
| | | 1111 | anemi | ite i vi | ew a | | | | | | | | |
| Form 13614-C (October 2023) | | Int | | • | | sury - Internal Qualit | | | heet | | | OMB N 1545- | |
| | | | | | | | | | | | | | |

Steven marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

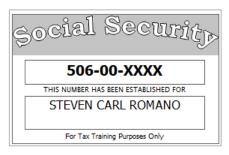
Part III Income: 4-Interest/Dividends, 11-Retirement Income, 13-Social Security, 15-Other (Life insurance)

Part IV Expenses: 4-Deductions (Medical, mortgage interest, taxes, and charity)

Tragedy struck the Romano household last year. Helen passed away on May 16, 2023, after a long battle with Parkinson's disease. Steven's daughter, Glenda, moved in to help her father in June. Glenda has a part-time job and earned \$6,800 last year, but she receives over half of her support from her father. She is single.

Steven received \$30,000 from Helen's small life insurance policy and donated half of it to the local hospice society, a qualified Section 501 (c) (3) charity. With the large donation and increased medical expenses for Helen, Steven believes he can itemize deductions and provides the worksheet you provided him with when he made his appointment for your site. The long-term care insurance premiums on the worksheet were for Steven. His mortgage lender is Main St. Mortgage Co.

His checking account information came from his phone: Navy FCU, RTN 256074974, Acct # 100005692. He would like one half of any refund applied to next year's taxes and the rest direct deposited. He would like direct debt if he owes.







| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|---|--|--------------|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENEF EVERSE FOR MORE INFORMA | TITS SHOW | 'N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name STEVEN C ROMANO | | | Box 2. Beneficiary's Social Security 506-00-XXXX |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) |
| \$19,790.80 | | | \$19,790.80 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$17,112.00 | | |
| Medicare Part B premiums deduct from your benefits | ed \$1,978.80 | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | |
| Total Additions | \$2,678.80 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$19,790.80 | | \$700.00 |
| Benefits for 20XX-1 | | | I C ROMANO KESIDE DR |
| Benefits for 20XX-2 | | 10, 13, | 1 641 |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 506-00-XXXXA |

Form SSA-1099-SM

| | | CORRI | ECTED (if ch | ecked) | _ | | Distributions From Pensions, Annuities, |
|---|--|-------------------------------|----------------------------------|------------------------|--|-------|---|
| PAYER'S name Street address City or town, state or provinc Telephone no. NATIONAL PENSION | | foreign postal code | 2a Taxable amou | ,550.00 | 20 XX Form 1099-R | | Pensions, Annuties, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| MANNING CORP RET PO BOX 1500 | | ND | 2b Taxable amou not determin | | Total Distribution | | Copy B Report this |
| STLOUIS MO 63103-: | TLOUIS MO 63103-1500 AYER'S TIN RECIPIENT'S TIN | | | | 4 Federal income tax withheld \$3,10 | 00.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 23-220XXXX | 23-220XXXX 506-00-XXXX | | | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt. City or town, state or provinc STEVEN C ROMANO 1567 LAKESIDE DR | | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contri \$69,07 | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | held \$735.00 | 15 State/Payer's state no YS23778XXXX | | 16 State distribution \$33,362.00 |
| Account number (see instruction 777371009 | ons) | 13 Date of payment | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | | | |

| | | COP | RECTED (if c | hecked) | | | | Distributions From |
|---|-------------------------------|------------------------------|----------------------------------|---------------------|------------------------|-----------------------|----------------|--|
| PAYER'S name | | | 1 Gross distribu | tion | | | 7 | Pensions, Annuities, Retirement or |
| Street address City or town, state or province | country 7IP or | foreign postal co | \$14 | 5,670.00 | 2 | 0XX | | Profit-Sharing Plans, |
| Telephone no. | , country, zer or | or cigir postar co | 2a Taxable amo | ount | | n 1099-R | | IRAs, Insurance Contracts, etc. |
| LIBERTY NATIONAL L | ife insuran | NCE | 2b Taxable amo | | FOIT | | | |
| PO BOX 7800 | 00.7000 | | not determi | | | Total Distribution | X | Copy B |
| JACKSONVILLE FL 322 | 09-7800 | | 3 Capital gain (| included | 4 Federal i | ncome tax | _ | Report this income on your |
| | | | in box 2a). | inducu | withheld | ncome tax | | federal tax return. If this |
| | | | | | | | | form shows |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee co Designated F | | 6 Net unre apprecia | | | federal income tax withheld in |
| 84-550XXXX | 506- | 00-XXXX | contributions | | | 's securities | | box 4, attach this copy to |
| RECIPIENT'S name | | | | | | | | your return. |
| Street address (including apt.no | | | 7 Distribution | IRA/ | 8 Other | | | |
| City or town, state or province, | , country, ZIP or | foreign postal | Code(s) | SEP/ SIMPLE | | | | This information is being furnished to |
| STEVEN C ROMANO 1567 LAKESIDE DR | | | 6 | | | | % | the IRS |
| YC, YS, YZIP | | | 9a Your percen | tage of total (| Ob Total Em | ployee Contrib | vutions | |
| | | | distribution | tage of total | 50 TOTAL CIT | ipioyee contin | Judons | |
| | | | | % | | | | |
| | 11 1st year of desig. Roth | 12 FATCA filin requirment | ng 14 State tax wi | thheld | 15 State/Pa | yer's state no | . 16 | State distribution |
| within 5 years | uesig. Routi | requirment | | | | | | |
| | | | .= | | | | | |
| Account number (see instruction | ns) | 13 Date of payment | 17 Local tax wit | thheld | 18 Name of | locality | 19 | Local distribution |
| | | | | | | | | |
| Form 1099-R | | | | | | | | |
| | | | | | | | | |
| | | COBBEC | CTED (if check | ed) | | | | |
| PAYER'S name | | | Paver's RTN (option | | | | | ٦ |
| Street address | | | Payer's KTN (opuon | di) | | OMB No. 1545- | 0112 | |
| City or town, state or province, of Telephone no. | country, ZIP or for | eign postal code | | | | 20 V | v | Interest |
| NAVY FEDERAL CREDIT | UNION | | 1 Interest income | | | 20 X | X | Income |
| PO BOX 3000 | | | \$ | 130.00 | | Form 1099 | -INT | |
| MERRIFIELD VA 22119 | | | 2 Early withdrawal p | enalty | | | | 0 B |
| | | | | \$35.00 | | | | Сору В |
| PAYER'S TIN | RECIPIENT'S TIN | I | 3 Interest on US Sa | , | Treas oblid | nations | | For Recipient |
| 53-011XXXX | 506-00 | -XXXX | S Interest on os su | virigo borido dila | Treas. obii | gadoris | | |
| RECIPIENT'S name | | | 4 Federal income ta: | x withheld | 5 Investm | ent expenses | | This is important tax information and is |
| Street address (including apt.no. City or town, state or province, o | • | eign postal code | | | | | | being furnished to the IRS. If you are |
| | Louist y, ZIP or for | eigi i postai code | 6 Foreign Tax Paid | | 7 Foreign | Country or US | possession | required to file a |
| STEVEN C ROMANO 1567 LAKESIDE DR | | | 8 Tax exempt inter | est | 9 Specifie | d private activit | v bond | return, a negligence penalty or other |
| YC, YS, YZIP | | | | | interest | | • | sanction may be imposed on you if |
| | | | 40.44-1-1-21 | | 44.5 /- | | | this income is |
| | | FATCA filing | 10 Market Discount | | 11 Bond P | remium | | determines that it has |
| | | requirment | 12 Bond premium on T | reasury obligations | 13 Bond P | remium on tax- | exempt bon | not been reported |
| | | | | | | | , | |
| Account number (see instructions | s) | | 14 Tax-exempt and bond CUSIP no. | tax credit | 15 State | 16 State Ider | itification no | . 17 State tax withheld |

8345-199967 Form 1099-INT

20XX Itemized Deductions (Sch A) Worksheet (type-in fillable)

| If none is checked: enter your totals below for each | expense – we do not need the details. Please ask if |
|--|---|
| If you checked any of the above, please sto | p here and speak with one of our Counselors. |
| I paid interest on borrowings for investments | I repaid income (taxed in prior year) over \$3,000 |
| I donated a vehicle worth more than \$500 | I made more than \$5,000 of noncash donations |

Your name: Steven Romano

you are unsure or have any questions.

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed Insurance* (specify) Dental \$ 935 \$ 1,950.00 Long term care \$ *Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received. Doctors, dentist, etc. 2,367.52 Hospital, medically needed care \$ 3,145.21 facility, etc. Prescriptions (even if filled with over the counter meds) 1,378.55 Medical aids (canes, glasses, etc.) \$ 300 COVID protective items Other (specify): \$ \$ Lodging - 5 nights 575 Parking \$ 296.78 Bus or car service \$ 983 mi. Medical miles Jan - Jun Medical miles Jul - Dec CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity) Cash contributions (total) Other than cash, specify name of (provide thrift charity (no appreciated items): store value) Salvation Army \$ 325 \$ \$

| STATE/LOCAL TAXES | | |
|----------------------------------|-----|------------|
| State/local income tax paid | | |
| (other than through withholding) | \$ | |
| Sales tax on car or home | | |
| improvement purchases | \$ | |
| Real estate taxes (not service | | |
| fees like garbage or sewer) | \$ | 4,316.45 |
| Personal property (e.g. tax | | |
| portion of car registration) | \$ | 169 |
| Other taxes paid (specify): | | |
| | \$ | |
| | \$ | |
| INTEREST | | |
| Home mortgage interest | | |
| - on main home | \$ | 7,950.87 |
| - on second loan or home | \$ | |
| Loan balance owed at Jan 1 | | |
| or date acquired (Form 1098): | \$ | 174,035.78 |
| Amount of loan used to buy, | | |
| build, or improve home, if | | |
| less than the full amount | \$ | |
| Mortgage insurance required | | 750 |
| by lender | \$ | |
| Year loan originated | Yr: | 2001 |
| Other (specify): | | |
| Car loan | \$ | 654.99 |
| OTHER: | | |
| Gambling losses/expenses | \$ | |
| Other (specify): | | |
| Funeral expenses | \$ | 3,300 |

We'll use your 2023 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,850 or \$1,500 if married):

 Single
 \$13,850
 Married
 \$27,700
 HOH
 \$20,800

 Single (65+)
 \$15,700
 Married (one 65+)
 \$29,200
 HOH (65+)
 \$22,650

 Married (both 65+)
 \$30,700

mi.

National Tax Training Committee

Charitable miles

June 12, 20XX

During your interview you note the following:

- Steven states he has a letter acknowledging his \$15,000 donation to the Hospice.
- The five nights of lodging were for the Romanos to visit an out-of-town specialty clinic for Helen's Parkinson's treatment.
- All medical miles were from 1/1 to 5/31/23.

Use Salisbury, NC Zip Code for sales tax - 28145

Romano Supplemental Exercise – Lump sum Social Security

Lump sum Social Security is seldom encountered at our tax sites; however, it is in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Add Helen's Social Security information to the return.

Helen filed for disability benefits in 2021 and received lump-sum Social Security benefits covering two prior years, as well as the current year. Steven started receiving Social Security in 2022. They received no tax-exempt income in any prior year. Their prior year information is as follows:

2022 -- MAGI \$35,160 -- SSA Payments received \$17,080 -- taxable SS benefits \$5,850

2021-- MAGI \$34,790 -- SSA Payments received \$0.00 -- taxable SS benefits \$0.00

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT |
|--|---|--------------|--|
| 20 XX O PART OF Y | OUR SOCIAL SECURITY BENE EVERSE FOR MORE INFORMA | FITS SHOW | /N IN BOX 5 MAY BE TAXABLE INCOME. |
| Box 1. Name HELEN D ROMANO | | | Box 2. Beneficiary's Social Security 227-69-XXXX |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) |
| \$30,524.00 | | | \$30,524.00 |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 |
| Paid by check or direct deposit | \$29,782.00 | | |
| Medicare Part B premiums deduct from your benefits | ed \$742.00 | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | |
| Total Additions | \$742.00 | Box 6. Volu | untary Federal Income Tax Withheld |
| Benefits for 20XX | \$5,354.00 | | |
| | | 1567 LA | D ROMANO KESIDE DR |
| Benefits for 20XX-1 | \$12,685.00 | YC, YS, | YZIP |
| Benefits for 20XX-2 | \$12,485.00 | | |
| Benefits for 20XX-3 | | Box 8. Clair | m Number (use this number if you need to contact SSA) 227-69-XXXXA |
| Form SSA-1099-SM | | | |

| Form 13614-C (October 2023) | | Int | | • | | sury - Interna Qualit | | | Sheet | | | OMB N 1545- | |
|--|---------------------------------------|--|--|---------------------------|---|---|---|--|--|--|----------------|--|--|
| You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid | r ITIN letters f | or all perse | ons on yo | | | You ar comple | e respoi ete and a | nsible for accurate i | 1-4 of this formation. Information. Ilease ask th | ntion on yo | | • | |
| | | ers are trai o report u | | | . | , | | | ighest ethic | cal standa | rds. | | |
| Part I – Your Personal Inform | | <u> </u> | | | | • | | | | | | | |
| 1. Your first name GUNTHER | | N | 1.1. Las 1 SA | st name .HLBE | RG | | | | Best contact 775-984- 0 | | Are yo ✓ Ye | ou a U.S. citi s □ | zen? No |
| 2. Your spouse's first name MARYANNE | | N L | | st name SON- | SAHLBI | ER <i>G</i> | | | Best contact 775-984- 6 | | ls you ☑ Ye | | No |
| 3. Mailing address 429 CRYSTAL VIEW CT | | | | | | | City OUR C | ITY | | | | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth | 5. Your job ti | | | 6. | Last year | , were you | : | | | a. Fu | II-time stud | lent 🗌 Y | es 🔽 No |
| 5/26/1950 | RETIRED | | | b. | Totally ar | nd perman | ently disa | abled [| Yes 🗸 N | No c. Le | gally blind | Y | |
| 7. Your spouse's Date of Birth | | |) | 9. | Last year | , was your | spouse: | | | | II-time stud | lent 🗌 Yo | es 🔽 No |
| 10/30/1955 | HOMEM | | | b. | Totally ar | nd perman | ently disa | abled [| Yes 🔽 N | | gally blind | √ Y | es 🗌 No |
| 10. Can anyone claim you or y | · · · · · · · · · · · · · · · · · · · | | | | | | | | Yes 🔽 1 | | nsure | | |
| 11. Have you, or your spouse, | | | | | | | | | | | | ☐ Y | |
| 12. Provide an email address | (optional) (this | email addr | ess will no | ot be us | ed for cor | itacts from | the Inte | rnal Rever | nue Service) | GSAHLZ | 228@ <i>CO</i> | MCAST.N | 1ET |
| Part II - Marital Status and H | ousehold Info | ormation | | | | | | | | | | | |
| As of December 31, 2023, www. was your marital status? *If using 2022 software, | | ever Married arried | a. Ìf b. Di | Yes, Di d you li | d you get ve with yo | married ir our spouse | 2023? | , , | civil unions, | | | onships unde Yes 📝 N Yes 🗌 N | |
| substitute 2022 wherever 202 | 23 is 🔲 Dir | vorced | Da | ate of fir | nal decree |) | | | | | | | |
| used on this intake form.* | ☐ Le | gally Separ | ated Da | ate of se | eparate m | aintenance | e decree | | | | | | |
| | □ W | idowed | Ye | ear of sp | oouse's de | eath | | | | | | | |
| 2. List the names below of: • everyone who lived with yo | | | | =) | | | | If ac | dditional spac | ce is neede | ed check he | ere 🗌 and lis | st on page 3 |
| • anyone you supported but | did not live wi | th you last y | year | | | | | | To be co | ompleted b | y a Certifi | ied Volunte | er Preparer |
| Name (first, last) Do not enter your name or spouse's name below (a) | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) (c) | Number of months lived in your home last year (d) | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanenti Disabled (yes/no) | Is this y person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/ her own support? (yes/no/n/a) | of income? | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| | | | | | | | | | | | | | |

The Sahlbergs marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 4-Interest/Dividends, 9-Stock sales, 11-Retirement income, 13-Social Security, 15-LTC payments

Part IV Expenses: 4-Deductions (Charity)

Part V Life Events: 8-Capital loss carryover

The Sahlbergs have come to your site for years. When you start their return, carryforward information shows a dependent grandson. The Sahlbergs state that that the grandson is no longer a dependent since he graduated from high school and joined the military in December 2022.

Following a serious illness, Maryanne was diagnosed chronically ill and eligible to use her qualified LTC insurance. She received payments for 50 days while in a rehab facility. The cost of Maryanne's long-term care was \$400 per day for qualified LTC services prescribed by her primary care practitioner.

The Sahlbergs did not bring their Social Security statements, but they accessed them through their accounts on SSA.GOV and you note the information which you record in their intake booklet:

Gunther: Box 5 (Net Benefits) \$21,754; Box 6(Federal Withholding) \$1,200, Medicare \$1,978.80

Maryanne: Box 5 (Net Benefits) \$10,877; Box 6(Federal Withholding) Blank, Medicare \$1,978.80

Gunther has a document from Davenport Trust Company showing that \$6,000 from his IRA was paid directly to his church and that he has a letter from his church confirming the donation. He also confirmed that he had always deducted all his IRA contributions and had made no deductible contributions in any year since turning 70 1/2.

They did not bring a check. They brought last year's return that shows that the Bank of America routing number is 121000358 and the checking account is 2390001267. It is still a good account.





| | | CORRECTE | ED (if checke | d) | | | |
|---|-------------|---------------------|--|--|----------------|----------------|--|
| PAYER'S name Street address | | | 1 Gross Long-Ter benefits paid | m care | OMB No. 1545- | 1519 | |
| City or town, state or province, of Telephone no. | | foreign postal code | \$21 | ,000.00 | | A | g-Term Care and |
| LIFE CARE INSURANCE 1598 BROADWAY | COMPANY | | 2 Accelerated De | ath benefits | 20 X | X " | Benefits |
| FAIRVIEW KY 42221 | | | paid | | Form 1099 | -LTC | |
| | | | | | INSURED'S TIN | ı | Copy B For Policyholder |
| PAYER'S TIN | POLICYHOLDE | R'S TIN | 3 | Reimbursed | 229-41- | XXXX | For Policyfloider |
| 28-566XXXX | 229-4 | 1-XXXX | X Per Diem | Amount | 223-41- | ~~~ | This is important tax information and is being |
| POLICYHOLDER'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | INSURED'S name Street address (City or town, st | furnished to the IRS. If you are required to file a return, a negligence penalty or other | | | |
| MARYANNE L MASON-S | AHLBERG | | MARYANNE L MASON-SAHLBERG 429 CRYSTAL VIEW CT | | | | sanction may be imposed on you if this item is required to be |
| YC, YS, YZIP | | | YC, YS, YZ | | | | reported and the IRS determines that it has not been reported. |
| | | | | | | | _ |
| Account number (see instructions | 5) | 4. Qualified contra | sct 5. (optional) | | nronically ill | Date certified | |
| 167-0098-4539 | | X (optional) | | Те | erminally ill | 04/16/20XX | |
| Form 1099-LTC | | | | | | | |

| | | CORRE | ECTED (if ch | | _ | | Distributions From Pensions, Annuities, |
|--|--------------------|-----------------------|---------------------------------|--------------|----------------------------------|---------|--|
| PAYER'S name | | | 1 Gross distributi | | 003/3/ | | Retirement or |
| Street address City or town, state or province | e country 7TP or | foreign postal code | \$24 | ,789.00 | 20 XX | | Profit-Sharing Plans, |
| Telephone no. | e, country, zir or | ioreigi i postai code | 2a Taxable amou | | | ' | IRAs, Insurance Contracts, etc. |
| LIBERTY RETIREE SE | RVICES | | \$22 | ,209.00 | Form 1099-R | | , |
| TRI-STATE CONSTRU | JCTION PENS | ION FUND | 2b Taxable amou | | Total | | Сору В |
| PO BOX 930 | | | not determin | ea | Distribution | | Report this |
| FAIRVIEW KY 42221- | -0930 | | 3 Capital gain (in | cluded | 4 Federal income tax | | income on your federal tax |
| | | | in box 2a). | | withheld | 0.00 | return. If this |
| | 1 . | | _ | | \$2,15 | 00.00 | form shows federal income |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee con Designated Ro | | 6 Net unrealized appreciation in | | tax withheld in |
| 34-663XXXX | 507- | 00-XXXX | contributions | | employer's securities | | box 4, attach this copy to |
| | | | \$2 | ,580.00 | | | your return. |
| RECIPIENT'S name Street address (including apt. | no.) | | 7 Distribution | IRA/ | 8 Other | | |
| City or town, state or province | | foreign postal | Code(s) | SEP/ | 8 Oulei | | This information is |
| GUNTHER H SAHLBEI | RG | | _ | SIMPLE | | | being furnished to |
| 429 CRYSTAL VIEW | CT | | 7 | | | % | the IRS |
| YC, YS, YZIP | | | 9a Your percenta | age of total | 9b Total Employee Contri | outions | |
| | | | distribution | _ | | | |
| | | | | % | | | |
| 10 Amount allocable to IRR | 11 1st year of | 12 FATCA filing | 14 State tax with | | 15 State/Payer's state no | | 16 State distribution |
| within 5 years | desig. Roth | requirment | | 965.00 | YS63400XXXX | | \$22,209.00 |
| | | | | | | | |
| Account number (see instruction | ons) | 13 Date of | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| | | payment | | | | | |
| 189444-0072 | | | | | | | |
| Form 1099-R | | 1 | | | 1 | | 1 |
| | | | | | | | |

| | | CORRI | ECTED (if ch | | _ | | Distributions From Pensions, Annuities, |
|--|-------------------------------|----------------------------|--|---|--|-------|--|
| PAYER'S name Street address City or town, state or province | e, country, ZIP or | foreign postal code | | ,950.00 | 20 XX | | Retirement or Profit-Sharing Plans, IRAs, Insurance |
| Telephone no. DAVENPORT TRUST (| | | 2a Taxable amou \$10 | unt ,950.00 | Form 1099-R | | Contracts, etc. |
| 901 EAST CARY ST - RICHMOND VA 23219 | 12TH FLOOR | | 2b Taxable amou not determin | | Total Distribution | | Copy B Report this |
| | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$95 | 50.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 54-183XXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee con Designated Re contributions | oth . | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GUNTHER H SAHLBERG 429 CRYSTAL VIEW CT | | | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS |
| YC, YS, YZIP | YC, YS, YZIP | | 9a Your percentage of total 9 distribution % | | 9b Total Employee Contributions | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 1 | 4 State tax withheld \$15 State/Payer's \$115.00 YS634112 | | | 16 State distribution \$10,950.00 |
| Account number (see instruction 169-007-64977 | ns) | 13 Date of payment | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | | | |

| Davenn | Davennort & Company 11 C | | | | | TAX REPORTING STATEMENT | LNHM: |
|-----------|--|------------------------|-------------------------|------------|---|--|---------|
| 901 Eas | 901 East Cary St -12th Floor | | 20XX | | Gunther Sahlberg a | Gunther Sahlberg and Maryanne Mason Sahlberg | hlberg |
| Richmo | Richmond VÁ 23219 | TAXII | TAX INFORMATION SUMMARY | UMIMARY | 4 | 429 crystal view ct. YC, YS, YZIP | S. YZIP |
| Account | Account No. 111-227 | | | | | | |
| Payer's T | Payer's TIN: 54-183XXXX | | | | | Recipient ID No. 507-00-XXXX | -XXXX |
| Form 10 | Form 1099-DIV Dividends and Distributions | S | | Form 1099 | Form 1099-INT Interest Income | | |
| Copy B f | Copy B for Recipient (OMB NO. 1545-0110) | | | Copy B for | Copy B for Recipient (OMB NO. 1545-0112) | | |
| Вох | | | Amount | Вох | | 7 | Amount |
| <u>_</u> | Total Ordinary Dividends | | 11,798.34 | - | Interest Income | | 378.61 |
| 1p | Qualified Dividends | | 935.67 | 2 | Early Withdrawal Penalty | | 0.00 |
| 2a | Total Capital Gain Distributions (Includes 2b | cludes 2b - 2d) | 2,156.90 | ဗ | Interest on U.S. Savings Bonds and Treas. Obligations | I Treas. Obligations | 0.00 |
| 2p | Unrecaptured 1250 Gain | | 00:00 | 4 | Federal Income Tax Withheld | | 0.00 |
| 2c | Section 1202 Gain | | 00:00 | 5 | Investment Expenses | | 0.00 |
| 2d | Collectibles (28%) Gain | | 00:00 | 9 | Foreign Tax Paid | | 0.00 |
| 2e | Section 897 ordinary dividends | S | 00.00 | 7 | Foreign Country or U.S. Possession | | |
| 2ţ | Section 897 capital gain | | 00.00 | 80 | Tax-Exempt Interest | | 922.83 |
| က | Nondividend Distributions | | 34.50 | თ | Specified Private Activity Bond Interest | ·est | 0.00 |
| 4 | Federal Income Tax Withheld | | 00:00 | 10 | Market Discount | | 0.00 |
| 2 | Section 199A Dividends | | 3,895.90 | | Market Discount on Noncovered Securities | curities | 0.00 |
| 9 | Investment Expenses | | 00.00 | 1 | Bond Premium | | 256.97 |
| 7 | Foreign Tax Paid | | 69.34 | 12 | Bond Premium on Tax-Exempt Bond | p | 0.00 |
| ∞ | Foreign Country/U.S. Possession: | | Varions | 13 | Bond Premium on tax Exempt Bonds | | |
| <u>ი</u> | Cash Liquidation Distributions | | 00.00 | 15 | State | | ΥS |
| 9 | Non-Cash Liquidation Distributions | | 00.00 | 16 | State Identification No | | XXX |
| = | FATCA filing requirement | | : | 17 | State Tax Withheld | | 0.00 |
| 12 | Exempt-Interest Dividends | | 356.93 | | FATCA filing requirement | | |
| 13 | Specified Private Activity Bond Interest Dividends | erest Dividends | 00:00 | | | | |
| 4 | State | | YS | | | | |
| 15 | State Identification No | | XXXX | | | | |
| 16 | State Tax Withheld | | 0.00 | | | | |
| Summar | Summary of Proceeds, Gains & Losses, Adjustments and Withholding | tments and Withholding | | | | | |
| Term | Form 8949 type | Proceeds | Cost basis | | Wash Sale loss disallowed | Net Gain or Loss(-) | |
| Short | A (basis reported to IRS) | 7,453.98 | 7,117.88 | | 226.80 | 562.90 | |
| Short | B (basis not reported to IRS) | | | | | | |
| Short | C (Form 1099-B not received) | | | | | | |
| | Total Short-Term | 7,453.98 | 7,117.88 | | 226.80 | 562.90 | |
| Long | D (basis reported to IRS) | 29,653.89 | 26,764.67 | | | 2,889.22 | |
| Long | E (basis not reported to IRS) | 6,540.87 | 7,780.56 | | | (1,239.69) | |
| Long | F (Form 1099-B not received) | | | | | | |
| | Total Long-Term | 36,194.76 | 34,545.23 | | | 1,649.53 | |
| | Grand Total | 43.648.74 | 41.663.11 | | 276.80 | 2,212,43 | |
| | | | / | | | =::===/- |] |

This is page 2 of 19 of the Sahlberg's broker statement. A review of the complete broker statement has verified that the summary figures agree and the summary contains all the information required for the federal return. The broker statement indicates that the purchases and sales were made on various dates. The last sales date was 8/16/2023. The tax-exempt income is taxable in your state. Their 2022 return shows \$5,685 long-term capital loss carryover.

To think about: The Sahlbergs are worried about the cost of future care for Maryanne. They ask you if she is confined to a nursing home or rehab facility after her long-term care benefits run out, will any of her expenses be deductible as medical expenses?

Sahlberg Supplemental Exercise – Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Occasionally, a third party comes to a site to file a tax return for a deceased tax payer requiring Form 1310. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Enter the following information in the Sahlberg return: The Sahlbergs passed away on January 4, 2024 while returning from a visit with their family. Their daughter, Mary Carter, has come to your site to file their 2023 return. Her address is 1621 Adams Ct, YC,YS, YZIP and her SSN is 572-00-XXXX. She has not been appointed by a court. The Sahlbergs had a will. After further discussion, Mary has confirmed that nobody has been or will be appointed as a personal representative for the Sahlbergs' estates by the court. She also agrees that she will pay out the refund according to the laws of her parents' state of residence.

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| Form 13614-C (October 2023) | | Int | | The second second | | sury - Internal Qualit | | service view S | heet | | | OMB N 1545- | |
|--|-----------------------------|---|---|-------------------------|---|-------------------------------------|---|-------------------------------------|--|---------------------|---|------------------------|--|
| You will need: Tax Information such as Social security cards of Picture ID (such as valie | ITIN letters | for all pers | ons on yo | | | You ar comple | e responete and | nsible for t accurate in | formation. | tion on yo | | Please pro | |
| | | eers are tra To report u | | | | and the second second second second | | | | al standar | ds. | | |
| Part I - Your Personal Inform | nation (If you | are filing a | joint return | , enter y | our name | es in the sa | ame orde | er as last ye | ear's return) | | | | |
| 1. Your first name GAN | | | VII. La: | st name | | - | | | Best contact 07-551-8 | | Are yo ✓ Ye | ouaUS cit | izen?] No |
| Your spouse's first name STEPHANI | | 110 | | st name | ON | | | | Best contact 07-534-1 | | ls you ☑ Ye | | J.S. citizen? No |
| 3. Mailing address 7845 ROBIN HOOD CT | | | | | | | OUR C | ITY | | | State YOUR | STATE Y | IP code OUR ZIP |
| 4 Your Date of Birth 1/17/1952 | 5. Your job RETIRE | | | | | , were you nd perman | | abled [| Yes 🗸 N | | ll-time stud gally blind | lent 🔲 Y | |
| 7. Your spouse's Date of Birth. 5/27/1957 | 8. Your spo | | e | 100 | | , was your nd perman | | | Yes VIN | | II-time stud gally blind | lent | 27 |
| 10. Can anyone claim you or y | our spouse a | s a depende | ent? | | | - | - | | Yes V | lo 🗆 Ui | nsure | | - |
| 11. Have you, or your spouse, | or depender | nts been a v | ictim of tax | related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | ПУ | es 🗸 No |
| 12. Provide an email address | | | | | | | | | | | | | |
| Part II - Marital Status and H | ousehold In | formation | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | | lever Marrie Narried | | | | stered dom married in | | tnerships, o | civil unions, | or other fo | rmal relation | onships und Yes 🕡 N | er state law) |
| *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | | Divorced egally Sepa Vidowed | Da rated Da | ate of fir ate of se | al decree | e naintenance | | | he last six r | nonths of 2 | 2023? 🔽 | Yes □ N | o |
| 2. List the names below of: | | | | | | | | 18.51 | medican seed | F 40 5 10 1 40 | work in a | . 7 Omn | |
| everyone who lived with year | | | | 9) | | | | If add | 444 | art to a stocked to | 1000 | 100 | st on page 3 |
| anyone you supported but | TA CALCALIANCE D | 1000 1000 0000 | 1,220 | | | | | | To be co | mpleted b | | 100 | er Preparer |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | | Full-time Student last year (yes/no) | Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | her own support? | Did this person have less than \$4,400 of income? (yes/no/n/a) | support for | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | (yes/no/n/a) | | | (yes/no) |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Gan and Stephani marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

Part III Income: 1-Wages,11-Retirement income, 13-Railroad Retirement

Part IV Expenses: 2-Contributions to retirement account (IRA), 4-Deductions (Charity, Taxes)

Part V Life Events: 5-Install energy-efficient home items

Gan is a railroad retiree. He retired from the railroad in 2013 and received his first payment May 1, 2013. His annuity is joint and survivor.

Stephani works part time at the local library. Stephani contributed \$1,000 to her traditional IRA for 2023.

They made improvements to their primary residence in 2023, including replacing insulation in their attic (insulation cost \$350) and purchasing a new energy-efficient central air conditioner (\$4,489) and energy efficient gas furnace (\$3,766). The central air conditioner and furnace each have a manufacturer's certification that they are rated highest efficiency by the CEE.

They paid \$2,700 in property tax and they donated \$3,600 to their church which was sent from Gan's IRA by Hastings Investments. Gan says that he has a letter of acknowledgement from the church. He confirms that he deducted all the contributions he made to his IRA over the years He made no deductible contributions to his IRA since turning 70 1/2.

They would like direct deposit if due a refund and will send a check if they owe.



| PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD | 20 XX | PAYMENTS BY TH RAILROAD RETIR | |
|--|---|------------------------------------|---|
| PAYER'S FEDERAL IDENTIFYING NO. 36-3314600 | Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX | \$21,444.00 | |
| 1.Claim Number and Payee Code | Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 20XX | | COPY C - |
| 235590 | 5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX | \$21,444.00 | FOR RECIPENTIS |
| Recipient's Identification Number 508-00-XXXX | 6. Workers Compensation Offset in 20XX | | RECORDS. |
| Recipient's Name, Address, City, State and ZIP Code | 7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1 | | |
| GAN NHAT THAM 7845 ROBIN HOOD CT | Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2 | | THIS INFORMATION |
| YC, YS, YZIP | Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2 | | IS BEING FURNISHED TO THE INTERNAL |
| | 10. Federal Income Tax Withheld | 11. Medicare Premium \$1,978.80 | REVENUE SERVICE. |

Form **RRB-1099**

| PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092 | 20 XX | | ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD | | | |
|---|--|-------------|--|--|--|--|
| PAYER'S FEDERAL IDENTIFYING NO. 36-3314600 | 3. Employee Contributions | \$81,673.00 | COPY B - | | | |
| 1.Claim Number and Payee Code | 4. Contributory Amount Paid | \$26,578.00 | REPORT THIS INCOME ON YOUR FEDERAL TAX | | | |
| 235590 | Vested Dual Benefit Supplemental Annuity | | RETURN. IF THIS FORM SHOWS FEDERAL INCOME | | | |
| 2. Recipient's Identification Number | 7. Total Gross Paid | +25 572 22 | TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO | | | |
| 508-00-XXXX | | \$26,578.00 | YOUR RETURN. | | | |
| Recipient's Name, Address, City, State and ZIP Code | 8. Repayments 9. Federal Income Tax | | THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL | | | |
| GAN NHAT THAM 7845 ROBIN HOOD CT | Withheld | \$3,930.00 | REVENUE SERVICE. | | | |
| YC, YS, YZIP | | | 11 Country 12. Medicare Premium Total | | | |
| | | | | | | |

Form RRB-1099-R

| PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD | 20 XX | PAYMENTS BY TH RAILROAD RETIR | | |
|---|---|------------------------------------|---|--|
| 844 N. RUSH ST. CHICAGO, IL 60611-2092 PAYER'S FEDERAL IDENTIFYING NO. 36-3314600 | Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX | \$10,728.00 | | |
| 1.Claim Number and Payee Code | Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 20XX | | COPY C - | |
| 235590 | 5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX | \$10,728.00 | FOR RECIPENTIS | |
| 2. Recipient's Identification Number 573-78-XXXX | 6. Workers Compensation Offset in 20XX | | RECORDS. | |
| Recipient's Name, Address, City, State and ZIP Code | 7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1 | | | |
| STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT | Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2 | | THIS INFORMATION | |
| YC, YS, YZIP | Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2 | | IS BEING FURNISHED TO THE INTERNAL | |
| | 10. Federal Income Tax Withheld | 11. Medicare Premium \$1,978.80 | REVENUE SERVICE. | |

Form RRB-1099

| PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092 | 20 XX | | ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD COPY B - | | | |
|---|---|---|---|---|--|--|
| PAYER'S FEDERAL IDENTIFYING NO. 36-3314600 | Employee Contributions Contributory Amount Paid | \$9,135.00 | REPO | ORT THIS INCOME ON | | |
| 1.Claim Number and Payee Code 235590 | 5. Vested Dual Benefit | | RETU | R FEDERAL TAX JRN. IF THIS FORM WS FEDERAL INCOME | | |
| 2. Recipient's Identification Number | Supplemental Annuity Total Gross Paid | TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO | | | | |
| 573-78-XXXX Recipient's Name, Address, City, State and ZIP Code | 8. Repayments | \$9,135.00 | YOUR RETURN. THIS INFORMATION IS BEING | | | |
| STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT | 9. Federal Income Tax Withheld | \$1,500.00 | FURNISHED TO THE INTERN | | | |
| YC, YS, YZIP | | | 11 Country | 12. Medicare Premium Total | | |

Form RRB-1099-R

| | | CORRI | ECTED (if ch | ecked) | _ | | Distributions From Pensions, Annuities, |
|--|-------------------------|---------------------|--|----------------|----------------------------------|-------|--|
| PAYER'S name Street address | | | 1 Gross distribut | 400.00 | 20 X X | | Retirement or Profit-Sharing Plans, |
| City or town, state or province | e, country, ZIP or | foreign postal code | 2a Taxable amou | | 2011 | | IRAs, Insurance |
| Telephone no. | | | | .400.00 | Form 1099-R | | Contracts, etc. |
| HASTING INVESTME | | | 2b Taxable amou | , | Total | | |
| 45 ROCKHURST WAY PROVIDENCE RI 0290 | | | not determin | | Distribution | | Copy B Report this |
| THO VIDENCE NI GESC | | | 3 Capital gain (in in box 2a). | duded | 4 Federal income tax withheld | 00.00 | income on your federal tax return. If this |
| | | | | | 7 | 0.00 | form shows federal income |
| PAYER'S TIN | RECIPIENT'S | TIN | 5 Employee con | | 6 Net unrealized appreciation in | | tax withheld in |
| 50-811XXXX | 508- | 00-XXXX | Designated Ro contributions | | employer's securities | | box 4, attach this copy to |
| RECIPIENT'S name | | | 1 | | | | your return. |
| Street address (including apt.no.) | | | 7 Distribution | IRA/ | 8 Other | | 1 |
| City or town, state or province | e, country, ZIP or | foreign postal | Code(s) | SEP/ STMPLE | | | This information is being furnished to |
| GAN NHAT THAM | _ | | 7 | | | % | the IRS |
| 7845 ROBIN HOOD C | .1 | | , | X | | ^ | |
| YC, YS, YZIP | | | 9a Your percentage of total distribution | | 9b Total Employee Contributions | | |
| | | | | % | | | |
| 10 Amount allocable to IRR | 11 1st year of | 12 FATCA filing | 14 State tax with | held | 15 State/Payer's state no |). | 16 State distribution |
| within 5 years | desig _. Roth | requirment | ! | \$110.00 | YS47843XXXX | | \$6,400.00 |
| | | | | | | | |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| | | | | | | | |
| Form 1099-R | | | | | | | • |
| | | | | | | | |
| | | | | | | | |

| | | | e's social security number '3-78-XXXX | OMB N | | ave. accurate, AST! Use | IRSE | file | Visit the IRS website at www.irs.gov/efile |
|--|---------------------------------------|---------------|--|----------|---------------------------|----------------------------|----------------------|------------------|---|
| b. Employ | er identification r | number (EIN) | | | 1. Wages, tips | , other compe | nsation | 2. Federal in | ncome tax withheld |
| 93-4 | 453XXXX | | | | 1 5 | 8,750.00 | | | \$800.00 |
| c. Employ | er's name, addre | ss,and ZIP co | ode | | 3. Social secur | ity wages | | 4. Social sec | curity tax withheld |
| | | | | | 5 | 8,750.00 | | | \$542.50 |
| MARIC | ON COUNTY | | | | 5. Medicare w | ages and tips | | 6. Medicare | tax withheld |
| 13 CAF | PITAL ST | | | | \$ | 8,750.00 | | | \$126.88 |
| YC,YS | ,YZIP | | | | 7. Social secur | ity tips | | 8. Allocated | tips |
| d. Control | number '33009 | | | | 9. | | | 10. Dependa | ant care benefits |
| | ee's first name a ee's address and | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP | | | | | Employee | | hird-party ck pay | 12b. | |
| , | • | | | | 14. Other | | | 12c. | |
| | | | | | | | | 12d. | |
| | | | | | | | | | |
| 15. State YS | Employer's stat | | 16. State wages, tips, et \$8,750.00 | c. 17. S | tate income tax 120.00 | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name |
| 1 | W-2 Wa | | | | 20 | XX | | | |
| | | | ee's FEDERAL Tax Retu | | | | | | |
| This infor | mation is being f | urnished to t | he Internal Revenue Servi | ce. | | | | | |

Tham Supplemental Exercise – Sale of home

Home sales are rarely encountered at our tax sites. However, they can be in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Enter the following information in the Tham return.

| FILER'S name, street address, or foreign postal code, and tele | city or town, state or province, country, ZIP | 1 Date of closing | OMB No. 1545-0997 | | | | |
|--|---|--|--|--------------------|--|--|--|
| or roroign pootar code, and tok | phonomanisor | 06/25/20XX | | Proceeds From Real | | | |
| US BANK NATIONAL ASS 4801 FREDERICA ST | OCIATION | 2 Gross proceeds | 20 XX | Est | ate Transactions | | |
| OWENSBORO KY 42301 | | \$ 325,600 | Form 1099-S | | | | |
| FILER'S TIN | TRANSFEROR'S TIN | 3 Address (including city, state | e, and ZIP code) or legal de | escription | Copy B | | |
| 31-0841368 | 508-00-XXXX | 14 SEA SHORE DR | | | | | |
| TRANSFEROR'S name | - | VIRGINIA BEACH VA 2 | VIRGINIA BEACH VA 23456 | | | | |
| GAN N THAM & STEPHAN | II M SWANSON | | information and is being furnished to the IRS. If | | | | |
| Street address (including apt. r | 10.) | 4 Transferor received or will as part of the consideration | you are required to file a return, a negligence penalty or other | | | | |
| 7845 ROBIN HOOD CT | | 5 If checked, transferor is a | sanction may be | | | | |
| City or town, state or province, | country, and ZIP or foreign postal code | alien, foreign partnership, trust) | foreign estate, or foreign | | imposed on you if this item is required to be | | |
| YC, YS, YZIP | | uusiy | | | reported and the IRS | | |
| Account number (see instruction | ons) | 6 Buyer's part of real estate | tax | | determines that it has not been reported. | | |
| 2 | 237-0001267 | \$ | | 795.00 | | | |
| Form 1099-S | (keep for your records) | www.irs.gov/Form1099S | Department of the T | roonling | Internal Revenue Service | | |

Last year they sold a small vacation home that they and their family had used for several years. During your interview, you learn the following: Gan and Stephani purchased this beach cottage in September 2006 for \$239,000 to use as a summer vacation home for themselves and their adult children and their families. They and their family would usually stay there for 3-6 weeks in the summer and various other short stays. They did not rent it to anyone.

They made several improvements to the cottage and provide you with the following summary (rounded to nearest dollar):

Roof and drywall repairs in February 2007 – \$950

Complete kitchen and bathroom renovation in the fall of 2007 – \$28,456

Added a deck in front of house in 2008 – \$6,596

Added a carport in 2012 - \$15,789

Painted exterior in March 2017 - \$3,600

County assessment for street light installation 2011 which improved neighborhood safety and enhanced property values – \$1,500

Their closing statement shows they paid \$5,692.23 in expenses for the sale.

Gan states that they made an estimated payment of \$6,000 on September 13 to cover any tax liability from the sale.

| Form 13614-C (October 2023) | | Int | | • | | sury - Internal Qualit | | Service view S | heet | | | OMB N 1545- | |
|--|--|----------------|-------------|----------------------|-----------------|---------------------------|--|-----------------------------|--|----------------|----------------------------|------------------------|-----------------------|
| You will need: • Tax Information such a • Social security cards o • Picture ID (such as val | r ITIN letters f | or all perso | ns on vo | our tax ı ur spou | return. Ise. | You are complete. | e responence responence to the responding to the | nsible for i accurate ii | 1-4 of this fo the informa nformation. lease ask th | tion on yo | | • | |
| | Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov | | | | | | | | | | | | |
| Part I – Your Personal Infor | nation (If you a | are filing a j | oint return | , enter y | your name | es in the sa | ame orde | er as last y | ear's return) | | | | |
| 1. Your first name VAN | | N | | st name | | | | | Best contact 704-555-3 | | Are yo ✓ Ye | ou a U.S. citi s | zen? No |
| 2. Your spouse's first name | | N | I.I. Las | st name | | | | | Best contact | number | ls you □ Ye | | J.S. citizen?] No |
| 3. Mailing address 456 OVERHILL RD | | · | · | | | | ity OUR C | ITY | | | State YOUR | STATE Y | IP code OUR ZIP |
| 4. Your Date of Birth | 5. Your job tit | tle | | 6. | Last year | , were you | | | | a. Ful | I-time stud | dent 🗌 Y | es 🔽 No |
| 2/2/1981 | ASST MA | 4NAGER | 2 | b. | Totally ar | nd permane | ently disa | abled 🗌 | Yes 🗸 N | lo c. Leg | ally blind | □ Y | es 🔽 No |
| 7. Your spouse's Date of Birth | 8. Your spou | se's job title |) | | • | , was your nd permane | | | Yes □ N | | I-time stud jally blind | lent □ Y □ Y | _ |
| 10. Can anyone claim you or | ∪ vour spouse as | a depende | nt? | | | | , | | Yes ✓ N | | - | | |
| 11. Have you, or your spouse | | | | related | identity tl | heft or bee | n issued | | | | | | es √ No |
| 12. Provide an email address | | | | | | | | | | | MANG | | |
| Part II – Marital Status and I | | | | | | | | | | | | | |
| 1. As of December 31, 2023, was your marital status? | | ever Married | | | | tered dom married in | | rtnerships, | civil unions, | or other fo | mal relatio | onships und Yes 🔲 N | er state law) o |
| *If using 2022 software, | | | b. Di | d you li | ve with yo | ur spouse | during a | any part of | the last six r | months of 2 | 023? | Yes □ N | О |
| substitute 2022 wherever 20 | 123 is 🔽 Div | orced/ | Da | ate of fir | nal decree |) | | 2011 | | | | | |
| used on this intake form.* | ☐ Le | gally Separ | ated Da | ate of se | eparate m | aintenance | decree | | | _ | | | |
| | □ Wi | dowed | Ye | ear of sp | oouse's de | eath | | | | _ | | | |
| 2. List the names below of: • everyone who lived with y | ou last vear <i>(o</i> i | ther than vo | our spouse | .) | | | | If ad | ditional spac | e is neede | d check he | ere 🗌 and li | st on page 3 |
| • anyone you supported bu | | | | -/ | | | | | To be co | mpleted b | y a Certifi | ied Volunte | er Preparer |
| name or spouse's name below (mm/dd/yy) to you (for example: son, daughter, parent, none, etc) to you (for example: son, daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) to you (for example: lived in your home daughter, parent, none, etc) Its year (yes/no) (ges/no) Married as of 12/31/23 (s/M) (ges/no) Married as of 12/31/23 (s/M) (ges/no) Married as of 12/31/23 (s/M) (ges/no) Permanently person a qualifying child/relative of any other person? (ges/no)/N/A) to you (for example: lived in your have less than \$4,400 than 50% of income? (yes/no/n/a) than 50% of income? (yes/no/n/A) to your home your have less than \$4,400 than 50% of income? (yes/no/n/a) than 50% of income? (yes/no/n/a) to your home daughter, parent, none, etc) | | | | | | | | Did the taxpayer(s) | | | | | |
| LARRY VINCENT | 10/20/2005 | son | (d) 12 | (e) y | (f) y | (g) S | (h) y | (i) N | | (yes/110/11/a) | | | (963/110) |
| FYKY, ATIACTIAL | 10/20/2005 | 3011 | 14 | | | | , | 10 | | | | | |
| | | | | | | | | | | | | | |

Van marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no": Part

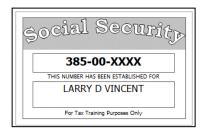
III Income: 1-Wages, 3-Scholarships

Part IV Expenses: 3-College or post-secondary educational expenses

Van and his ex-wife Penny were divorced in 2011. Van has full custody and has fully supported his son Larry since the divorce. Larry is still in high school.

Van is in his second year of college, working half-time toward an associate degree. In addition to the \$2,900 shown in box 1 of the 1098- T, Van paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Van provides a school record that shows the scholarship was an unrestricted grant.

Van has not completed 4 years of postsecondary education, never previously used the American Opportunity Credit, and never had a felony drug conviction.





| | | e's social security number 34-00-XXXX | OMB No | | ave. accurate AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile |
|---|--------------------|---|----------|--------------------------|----------------------------|-------------------------|------------------|---|
| b. Employer identification 20-867XXXX | number (EIN) |) | | 1. Wages, tips | 32,000.00 | ensation | 2. Federal in | ncome tax withheld \$1,000.00 |
| c. Employer's name, addre | ess,and ZIP c | ode | | 4 - | 32,000.00 | | | curity tax withheld \$1,984.00 |
| WALTON'S GROCI 123 EAST STREET | - | | | 5. Medicare wa \$3 | ages and tips 32,000.00 | | 6. Medicare | tax withheld \$464.00 |
| SALSBURY, NC 28 | 145 | | | 7. Social secur | ity tips | | 8. Allocated | ltips |
| d. Control number | | | | 9. | | | 10. Depend | ant care benefits |
| e. Employee's first name a Employee's address an | | Last name | Suff. | 11. Nonqualifie | d plans | | 12a. See insi | tructions for box 12 |
| VAN VINCENT 456 OVERHILL RD YC, YS YZ | • | | | 13.Statutory Employee | | Third-party sick pay | 12b. | |
| | | | | 14. Other | | | 12c. | |
| | | | | | | | 12d. | |
| | | T | | | | | | |
| 15. State Employer's sta YS 2081122 | | 16. State wages, tips, et \$32,000.00 | c. 17. S | 900.00 | 18. Local wa | ges, tips, etc. | 19. Local income | e tax 20. Locality name |
| Form VV - Z St | age and atement | | • | 20 | XX | | | |
| Copy B - To Be FIled \ This information is being | | ree's FEDERAL Tax Retu he Internal Revenue Servi | | | | | | |

| | CORRECTED | (if checked) | | | |
|---|--|---|---|---------|---|
| FILER'S name Street address City or town, state or province, cour Telephone number | ntry, ZIP or Foreign Postal Code | 1 Payments received for qualified tuition and related expenses \$2,900.00 | OMB No. 1545-1574 | | Tuition Statement |
| SALISBURY COMMUNITY 1 COLLEGE WAY SALISBURY NC 28145 | COLLEGE | 2 | 20 XX Form 1098-T | | Statement |
| FILER'S employer identification no. 20-756XXXX | STUDENT'S TIN 384-00-XXXX | 3 If this box is checked, your has changed its reporting me | | | Copy B For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cour VAN VINCENT | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant \$4,0 | oo.00 | This is important tax information and is being furnished to the |
| 456 OVERHILL RD YC, YS YZ | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amour box 1 or 2 includes amounts for an acad period begining Janu March 20XX+1. > | emic | IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to |
| Service Provider/Acct No. (see instr. | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb. | /refund | prepare the tax return. |
| Form 1098-T | • | | | | |

Fill in this chart:

| VINCENT 1 | Taxable Grant | AOC Expenses | AGI | Taxable Income | Tax | EIC | Total AOC |
|------------------------|------------------|-----------------|-----|-------------------|-----|-----|-----------|
| Apply all expenses | | | | | | | |
| toward making | | | | | | | |
| scholarship tax-free | | | | | | | |
| Apply all expenses to | | | | | | | |
| AOC | | | | | | | |
| Use Bogart Education | | | | | | | |
| Calculator to maximize | | | | | | | |
| refund | | | | | | | |

Supplemental Exercise – Vincent 2

After completing, confirming, and recording the results of the exercise above, remove the taxable scholarship and education expenses from the return. This time Van's son Larry is the college student— instead of Van. Larry is a full-time college sophomore, and one of his scholarships was for \$2,900 that was restricted to tuition and the other was an unrestricted grant of \$1,100. He paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. He has never used the American Opportunity Credit and has never had a felony drug conviction. Larry did not have any income other than the scholarship. Complete both Larry and Van's tax returns.

| | _ CORRECTED | (if checked) | | |
|--|--|---|---|----------------------|
| FILER'S name Street address City or town, state or province, count Telephone number SALISBURY COMMUNITY C | | 1 Payments received for qualified tuition and related expenses \$2,900.00 | OMB No. 1545-1574 | Tuition Statement |
| 1 COLLEGE WAY SALISBURY NC 28145 | SCIEGE | 2 | Form 1098-T | |
| FILER'S employer identification no. S 20-756XXXX | TUDENT'S TIN 385-00-XXXX | 3 If this box is checked, your has changed its reporting m | | Copy B For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, count LARRY D VINCENT | ry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grants \$4,000 | turnished to the |
| 456 OVERHILL RD YC, YS YZ | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amount in box 1 or 2 includes amounts for an academi period begining January March 20XX+1. > | complete Form 8863 |
| Service Provider/Acct No. (see instr.) | 8. Checked if at least half-time student X | 9 Checked if a graduate student | 10 Ins. contract reimb./re | The second second |
| Form 1098-T | • | | | • |

Fill in this chart:

| VINCENT 2 | Taxable Grant | AOC Expenses | AGI | Taxable Income | Tax | EIC | Total AOC |
|---|------------------|-----------------|-----|-------------------|-----|-----|-----------|
| Apply all expenses toward making scholarship tax-free | | | | | | | |
| Apply all expenses to AOC | | | | | | | |
| Use Bogart Education Calculator to maximize refund | | | | | | | |

Supplemental Exercise – Vincent 3

Same as Supplemental Exercise 2, except that Larry also had earned income of \$9,000, working as a software coder, all his scholarships and grants were unrestricted, and the total scholarship amount increased to \$5,000. Larry paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Larry has never used the American Opportunity Credit and never had a felony drug conviction. He saved most of his earnings so he can get an apartment next year. Complete both Larry and Van's tax returns. In determining Larry's status for the kiddie tax, assume that his \$9,000 of earned income was less than one-half of his support. Instructors may want to explore what changes in the returns if Larry earned more than one-half of his support.

| | | | s's social security number 5-00-XXXX | OMB No | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile | | |
|---|------------------------------------|---------------|---|----------|--|----------------------------|---------------------|---------------------------------|--|--|--|
| | er identification r | number (EIN) | | | 2 | s, other compen | sation | 2. Federal in | ncome tax withheld | | |
| | 03XXXX | | | | - | 9,000.00 | | | \$.00 | | |
| c. Employe | er's name, addre | ss,and ZIP co | ode | | 3. Social secur | _ | 4. Social sec | 4. Social security tax withheld | | | |
| | | | | | - | 9,000.00 | | \$558.00 | | | |
| | | | MENT GROUP | | 5. Medicare wa | - | | 6. Medicare | tax withheld | | |
| 214 ST | ARTUP CIR | CLE | | | | 9,000.00 | | | \$130.50 | | |
| YC,YS | YZIP | | | | 7. Social secur | ity tips | | 8. Allocated | tips | | |
| | | | | | | | | | | | |
| d. Control | number | | | | 9. | | | 10. Dependa | ant care benefits | | |
| e. Employee's first name and initial Last name Suff. Employee's address and ZIP code | | | | | 11. Nonqualified plans 12a. See instructions | | | | ructions for box 12 | | |
| 456 O\ | D VINCENT /ERHILL RD 5, YZIP | - | | | 13.Statutory Employee | | ird-party :k pay | 12b. | | | |
| 10, 13 | , 1216 | | | | 14. Other | | | 12c. | | | |
| | | | | | 14. Other | | | 120. | | | |
| | | | | | | | | 12d. | | | |
| | | | | | <u> </u> | | | | | | |
| | | | | | ļ | | | | | | |
| | | | | | | | | | | | |
| 15. State | Employer's state | e ID number | 16. State wages, tips, et | . 17. St | tate income tax | 18. Local wage | s, tips, etc. | 19. Local income | tax 20. Locality name | | |
| YS | 20911221 | 3 | \$9,000.00 | | .00 | | | | | | |
| | | | | | | | | | | | |
| Form W-2 Wage and Tax Statement | | | | | | XX | | | | | |
| Copy B - To Be FIled With Employee's FEDERAL Tax Return. | | | | | | | | | | | |
| This information is being furnished to the Internal Revenue Service. | | | | | | | | | | | |
| | | | | | | | | | | | |

| | CORRECTED | (if checked) | | | |
|--|--|--|---|------------|---|
| FILER'S name Street address City or town, state or province, cour Telephone number | ntry, ZIP or Foreign Postal Code | 1 Payments received for qualified tuition and related expenses | OMB No. 1545-1574 | | Tuition |
| CALTODURY COMMUNITATI | 0011505 | \$2,900.00 | 20 XX | | Statement |
| SALISBURY COMMUNITY 1 COLLEGE WAY | COLLEGE | 2 | 20/// | | |
| SALISBURY NC 28145 | | | Form 1098-T | | |
| FILER'S employer identification no. 20-756XXXX | STUDENT'S TIN 385-00-XXXX | 3 If this box is checked, your of has changed its reporting me | | | Copy B For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cour | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant | s 00.00 | This is important tax information and is being |
| LARRY D VINCENT | | | \$3,0 | 00.00 | furnished to the IRS. This form |
| 456 OVERHILL RD YC, YS YZ | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amour box 1 or 2 includes amounts for an acade period begining Janua March 20XX+1. > | emic | must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to |
| Service Provider/Acct No. (see instr. | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb. | /refund | prepare the tax return. |
| Form 1098-T | | | | | |

Fill in this chart:

| | Van Larry | Taxable Grant | AOC Expenses | AGI | Taxable Income | Tax | EIC | Total AOC |
|---|--------------|------------------|-----------------|-----|-------------------|-----|-----|-----------|
| Apply all expenses to | V | | | | | | | |
| make scholarship tax- free | L | | | | | | | |
| Apply all expenses to | V | | | | | | | |
| AOC | L | | | | | | | |
| Use Bogart Education Calculator to maximize | V | | | | | | | |
| refund | L | | | | | | | |

To think about:

- What level of taxable scholarship income triggers Form 8615 Kiddie Tax for Larry?
- Now that Larry has some compensation, could he make a deductible IRA contribution? If so, how would that impact his and Van's returns.

| Form 13614-C (October 2023) | | Int | | | | sury - Internal | | Service View S | heet | | | OMB N 1545- | |
|--|--|-----------------------------|----------------------|---------------------------|------------|------------------------------|-----------------------------------|--|--|--------------|-----------------------|----------------|--------------------------|
| You will need: • Tax Information such a • Social security cards a • Picture ID (such as val | or ITIN letters f | 1099, 1098 for all perso | , 1095. ons on yo | our tax r | eturn. | Please You are complete. | comple e responente ete and | ete pages 1 nsible for t accurate ir | -4 of this formation. | tion on yo | | Please pron | |
| | | ers are traii | | | | | | | | al standar | ds. | | |
| Part I – Your Personal Infor | | To report ur | | | | • | | | | | | | |
| 1. Your first name | mation (ii you i | | | st name | | 53 III III G 36 | anie orae | | Best contact | number | Arove | ou a U.S. citi | 70p? |
| ANDREW | | M | | RIGHT | • | | | | 341-555-1 | | ✓ Ye | | No |
| 2. Your spouse's first name JANE | | M | | st name RI <i>G</i> HT | | | | | Best contact 3 41-555-6 | | ls you ☑ Ye | | J.S. citizen? No |
| 3. Mailing address 516 WINGATE RD | | | | | | Apt # C | ity OUR C | ITY | | | State YOUR | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth | 5. Your job ti | itle | | 6. | Last year | , were you | : | | | a. Ful | I-time stud | lent 🗌 Yo | es 🔽 No |
| 2/17/1976 | LAB TEC | HNICIA | Ν | b. | Totally ar | nd permane | ently disa | abled 🗌 | Yes ✓ N | lo c. Leg | gally blind | □ Ye | es 🔽 No |
| 7. Your spouse's Date of Birtl | | | : | | • | , was your | • | | | a. Ful | I-time stud | lent 🗌 Y | es 🔽 No |
| 7/1/1964 | TECH W | | | b. | Totally ar | nd permane | ently disa | abled 🗌 | Yes ✓ N | | gally blind | | es 🔽 No |
| 10. Can anyone claim you or | your spouse as | s a depende | nt? | | | | | | Yes ✓ N | lo 🗌 Ur | nsure | | |
| 11. Have you, or your spouse | e, or dependent | ts been a vid | ctim of tax | related | identity t | heft or bee | n issued | d an Identity | Protection | PIN? | | | es 🗸 No |
| 12. Provide an email address | s (optional) (this | email addre | ess will no | ot be use | ed for cor | ntacts from | the Inte | rnal Reven | ue Service) | WRIGH | T145@ <i>G</i> | MAIL.CO | M |
| Part II – Marital Status and | Household Info | ormation | | | | | | | | | | | |
| 1. As of December 31, 2023, | what 🗌 Ne | ever Marriec | | | | | | rtnerships, | civil unions, | or other fo | rmal relation | onships unde | er state law) |
| was your marital status? | ∠ Ma | arried | | | | married in | | | | | | Yes 🗸 N | 0 |
| *If using 2022 software, | | | ω. | • | • | • | during a | any part of t | the last six i | months of 2 | 2023? | Yes 🗌 N | 0 |
| substitute 2022 wherever 20 | 023 is 🔲 Di | vorced | Da | ate of fir | nal decree | 9 | | | | _ | | | |
| used on this intake form.* | ☐ Le | egally Separ | ated Da | ate of se | parate m | aintenance | e decree | · | | | | | |
| | □ W | idowed | Ye | ear of sp | ouse's d | eath | | | | | | | |
| 2. List the names below of: | | | | | | | | If a de | ditional ones | o io poodo | d abaalı ba | ro 🗆 and liv | ot on nago 2 |
| • everyone who lived with | , , , | , | , | ∍) | | | | II au | | | | | st on page 3 |
| • anyone you supported bu | | , , | | | 1 | | | | | | | ed Volunte | |
| Name (<i>first</i> , <i>last</i>) Do not enter your name or spouse's name below | name or spouse's name below (mm/dd/yy) to you (for example: son, daughter, last year last year (aughter) to you (for example: son, daughter, daughter) to you (for example: son, daughter) to you (for example: lived in your home last year | | | | | | | | pay more than half the cost of maintaining a home for this person? | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | (yes/no/n/a) | | | (yes/no) |
| JOHN WRIGHT | 5/15/10 | SON | 12 | У | У | 5 | У | N | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Catalog Number 52121E

The Wrights marked the following boxes "yes" on page 2 of the I/I Sheet; all other boxes are marked "no":

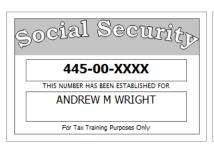
Part III Income: 1-Wages

Part V Life Events: 1-Health Savings Account (HSA)

For all of 2023, Andrew had family coverage in a high deductible health plan at work. Jane's mother gave Jane \$3,000 to contribute to her HSA, which she did. Andrew believes he maxed their HSA contribution by contributing \$5,750* to his HSA.

Andrew and Jane have \$2,000 qualified medical expenses paid in 2023 to offset the distributions they took from their HSAs.

*If using Practice Lab 2022, use \$5,300 for Andrew's HSA Contribution.









| ANDREW WRIGHT JANE WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YOUR ZIP | | 1234 |
|--|------------|------|
| PAY TO THEORDER OF | \$ DOLLARS | |
| Your Bank Bank City, State, ZIP Code For | | |

| Copy B - To Be FIle | d With Employ | ee's FEDERAL Tax Reti | ırn. | | | | | |
|--|-----------------------|--|-----------|---------------------------|----------------------------|-------------------------|------------------|--|
| | Wage and Statement | | | 20 | XX | | | |
| 15. State Employer's 13376 | | 16. State wages, tips, et \$36,765.11 | c. 17. Si | tate income tax 503.00 | 18. Local wag | ges, tips, etc. | 19. Local income | tax 20. Locality name |
| | | | | | | | | |
| | | | | | | | 12d. | |
| | | | | 14. Other | | | 12c. | |
| ANDREW WRIG 516 WINGATE YOUR CITY, Y | ROAD | , YZIP | | Employee [| | Third-party sick pay | 12b. DD | \$9,123.00 |
| Employee's address | and ZIP code | Last name | 32 | | | | D | \$1,158.54 |
| e. Employee's first nar | Suff. | 11. Nonqualified plans | | | 12a. See inst | ructions for box 12 | | |
| d. Control number | | | | 9. | | | 10. Dependa | ant care benefits |
| TAMPA FL 3363 | | | | 7. Social secur | ity tips | | 8. Allocated | tips |
| DILLARD TECH 1134 FRIENDLY | | ı. | | 5. Medicare wa | ages and tips 37,923.65 | | 6. Medicare | tax withheld \$549.89 |
| c. Employer's name, a | ddress,and ZIP o | ode | | | 37,923.65 | | | urity tax withheld \$2,351.27 |
| 44-2XXXXXX | | | | \$3 | 36,765.11 | risauori | | \$1,268.23 |
| b. Employer identificat | ion number (EIN) | | OMB INC | | s, other compe | encation | 2 Federal in | come tax withheld |
| | | e's social security number | OMP N | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile |

| | a. Employee's social security number 446-00-XXXX | | | ave. accurate, AST! Use | IRS E | file | Visit the IRS website at www.irs.gov/efile | | |
|--|--|-----------------|----------------------------|-----------------------------|-----------------------------|--------------------------|---|--|--|
| b. Employer identification r | number (EIN) | | | s, other compe 22,465.56 | nsation | 2. Federal in | s1,219.00 | | |
| c. Employer's name, addre | ss,and ZIP code | | | 22,465.56 | | | 4. Social security tax withheld \$1,392.86 | | |
| REINHARDT TECH 74 LAWRENCE AVE | | 5. Medicare w | ages and tips 22,465.56 | | 6. Medicare | tax withheld \$325.75 | | | |
| ST PETERSBURG F | EL 33702 | 7. Social secur | rity tips | | 8. Allocated | 8. Allocated tips | | | |
| d. Control number | | 9. | | | 10. Dependant care benefits | | | | |
| e. Employee's first name a Employee's address and | | Suff. | 11. Nonqualifie | ed plans | | 12a. See inst | tructions for box 12 | | |
| JANE WRIGHT 516 WINGATE RO YOUR CITY, YOU | AD R STATE, YOUR ZIP | | 13.Statutory Employee | | hird-party ick pay | 12b. | | | |
| , | , | | 14. Other | | | 12c. | | | |
| | | | | | | 12d. | | | |
| | | | | | | _ | | | |
| .5. State Employer's stat | e ID number 16. State wages, tips, e \$22,465.56 | | tate income tax 675.89 | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name | | |
| Form VV-Z Sta | Form W-2 Wage and Tax Statement Copy B - To Be FIled With Employee's FEDERAL Tax Return. | | | | | | | | |

| | CORRE | CTED (if checked) | | | |
|--|------------------------------------|--|------------------------|------------------|---|
| TRUSTEE'S/PAYER'S name Street address City or town, state or province, or Telephone no. BANK OF HSA 35 OAK LANE YC, YS YZIP | ountry, ZIP or foreign postal code | | OMB No. 1545-1517 | Med | Distributions From an HSA, Archer MSA, or icare Advantage MSA |
| , | | | Form 1099-SA | | |
| PAYER'S TIN | RECIEPIENT'S TIN | 1 Gross Distribution | 2 Earnings on excess | Сору В | |
| 32-5XXXXXX | 445-00-XXXX | \$250.00 | | For Recipient | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, o | | 3 Distribution Code | 4 FMV on date of death | n | Recipient |
| ANDREW WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STA | TE, YOUR ZIP | 5 HSA X Archer MSA MA MSA MSA | | | . This information is being furnished to the IRS. |
| Account number (see instructions |) | | | | |
| Form 1099-SA | | | | | 1 |

| | CORRE | CTED (if checked) | | | |
|---|------------------------------------|--|--|------|--|
| TRUSTEE'S/PAYER'S name Street address City or town, state or province, or Telephone no. BANK OF HSA 35 OAK LANE YC, YS YZIP | ountry, ZIP or foreign postal code | | OMB No. 1545-1517 | Medi | Distributions From an HSA, Archer MSA, or care Advantage MSA |
| PAYER'S TIN 32-5XXXXXX RECIPIENT'S name Street address (including apt.no.) City or town, state or province, or JANE WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STA | ountry, ZIP or foreign postal | 1 Gross Distribution \$1,750.00 3 Distribution Code 5 HSA X Archer MSA MA MSA | 2 Earnings on excess of 4 FMV on date of death | | Copy B For Recipient This information is being furnished to the IRS. |
| Account number (see instructions |) | | | | |
| Form 1099-SA | | | | | |

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| (October 2023) | Intake/Interview & Quality Review Sheet | | | | | | | | OMB Number 1545-1964 | | | | |
|---|---|--|---|---------------------------|---|---|---|--|--|---|---|--|--|
| You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. • Please complete pages 1-4 of this form. • You are responsible for the information on your recomplete and accurate information. • If you have questions, please ask the IRS-certified | | | | | | | | | | | | | |
| | | | | | | | | hold the hi | ghest ethic | al standar | ds. | | |
| Part I - Your Personal Inform | | | | | | | | | | | | | |
| Your first name TOM | | | I.I. Las | t name | | | Best contact number Ar | | | Are yo | re you a U.S. citizen? ☑ Yes ☐ No | | |
| 2. Your spouse's first name | | N | I.I. Las | st name | | | | | Best contact number | | | Is your spouse a U.S. o | |
| 3. Mailing address 134 MARSH VIEW PL | | | | | | | OUR C | ITY | | - 7 | State | | ZIP code YOUR ZIP |
| 4. Your Date of Birth 16 AUG 1993 | 5. Your job ti | | HNICIA | | | were you nd permane | | abled 🗌 | Yes 🗸 N | | l-time stud jally blind | | Yes ☑ No Yes ☑ No |
| 7. Your spouse's Date of Birth | 8. Your spou | se's job title |) | 12 | 0.00 | , was your nd permane | 200 | | a. Full-time] Yes □ No c. Legally t | | | | Yes No |
| 10. Can anyone claim you or y | our spouse as | a depende | nt? | | | | | | Yes 📝 N | o 🗌 Ur | sure | | |
| 11. Have you, or your spouse, | or dependent | s been a vi | ctim of tax | related | identity t | neft or bee | n issued | an Identity | Protection | PIN? | | V | Yes 🗌 No |
| 12. Provide an email address | (optional) (this | email addr | ess will no | ot be use | ed for cor | itacts from | the Inte | mal Revenu | ue Service) | TANDRE | W568@ | YAHO | D.COM |
| Part II - Marital Status and H | ousehold Info | ormation | | | | | | | | | | | |
| As of December 31, 2023, v was your marital status? | | ever Married arried | | | | stered dom married in | | rtnerships, o | civil unions, | or other for | | nships ur Yes | der state law) No |
| *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* | ☐ Le | vorced gally Separ | Da ated Da | ate of fir ate of se | al decree | e aintenance | | | he last six r | nonths of 2 — | 023? | Yes 🗍 | No |
| | | dowed | | | | DOC! | | | | | | | |
| 2. List the names below of | | | | | | pour! | | If o de | litional and | a is poods | d abank ba | ro 🎞 and | list on sees 2 |
| List the names below of: everyone who lived with y | ou last year (o | ther than yo | | e) | | | | If add | | | | | list on page 3 |
| 2. List the names below of: • everyone who lived with y • anyone you supported but | ou last year (o did not live wi | ther than yo | /ear | | | | | | To be co | mpleted b | y a Certifi | ed Volunt | eer Preparer |
| 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | ou last year (o did not live wi Date of Birth (mm/dd/yy) | ther than you last y Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co | mpleted b Did this person provide more than 50% of his/ her own support? | y a Certific Did this person have less | Did the taxpayer(s) provide mo than 50% o support for | Did the taxpayer(s) re pay more than fall the cost or maintaining a person? |
| 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | ou last year (o did not live wi Date of Birth (mm/dd/yy) | ther than you th you last y Relationshor to you (for example: son, daughter, parent, none, etc) (c) | Number of months lived in your home last year | US Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted b Did this person provide more than 50% of his/ her own | y a Certific Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide mo than 50% o support for this person | Did the taxpayer(s) pay more than the cost of maintaining a home for this |
| 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | ou last year (o did not live wi Date of Birth (mm/dd/yy) | ther than you th you last y Relationshor to you (for example: son, daughter, parent, none, etc) (c) | Number of months lived in your home last year | US Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted b Did this person provide more than 50% of his/ her own support? | y a Certific Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide mo than 50% o support for this person | Did the taxpayer(s) re pay more that half the cost maintaining a home for this person? |
| 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | ou last year (o did not live wi Date of Birth (mm/dd/yy) | ther than you th you last y Relationshor to you (for example: son, daughter, parent, none, etc) (c) | Number of months lived in your home last year | US Citizen (yes/no) | of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/23 (S/M) | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be co is this person a qualifying child/relative of any other person? | mpleted b Did this person provide more than 50% of his/ her own support? | y a Certific Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide mo than 50% o support for this person | Did the taxpayer(s) re pay more that half the cost maintaining a home for this person? |

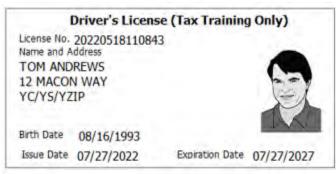
| Yes No Unsure Part V - Life Events - Last Year, Did You (or Your Spouse) I A Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) I A Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) I A Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) I A Adopt a child? I A Adopt a child? I A Adopt a child? I A B Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? I A B Have Earned Income Credit, Child Tax Credit in 2008? I B A Receive the First Time Homebuyers Credit in 2008? I B A Receive the First Time Homebuyers Credit in 2008? I B A Receive the First Time Homebuyers Credit in 2008? I B A A File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? I B A A Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] | 000 | 4. (A) Any of the following? 5. (B) Child or dependent care expenses such as daycare? 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? 7. (A) Expenses related to self-employment income or any other income you received? |
|---|---|---|
| Dusure C C C C C C C C C | | insess related to self-entiployment modifie or any outer modifies you received: |
| | Unsure | Events - Last Year, Did You (or Your Spouse) |
| | 1 | a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| | - 6 | a health Savings Account? (Forms 3496-54, 1089-54, W-2 with code Will box 12) credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 109) |
| 4 0 0 1 8 0 | ю П | ta ohild? |
| |] [| Earned Income Credit Child Tax Gredit or American Opportunity Gredit disallowed in a prior year? If yes, for whi |
| 10000 | [_ | Earned Income Credit, Child Lax Credit of American Opportunity Credit disalitiwed in a prior year. If yes, for win asse and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| 000 | (S) | ive the First Time Homebuyers Credit in 2008? |
| 00 | | estimated tax payments or apply last year's refund to this year's tax? If so how much? |
| (A) | | federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| | (A) (B) | health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |
| | | |

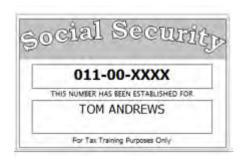
| | | | | | | Page 3 |
|--|---|--|---|--|---|---|
| Additional Information and Questions | | | adiab2 🗆 V | on 17 No Wassandish | una mana | |
| Would you like to receive written com | 그 아이들은 아이들은 아이들은 그들은 사람이 되었다. | | - | es 🗸 No If yes, which | language? | |
| Presidential Election Campaign Fund | | The second secon | | Olaria . | | |
| Check here if you, or your spouse if fi | | ☐ You | □ Spo | ouse | | |
| 3. If you are due a refund, would you like | ☐ Yes 📝 No | ☐ Yes | ase U.S. Savi ☑ No | ☐ Yes 🖟 | ur refund between differer] No | it accounts |
| 4. If you have a balance due, would you | like to make a payment directly from | your bank acco | unt? 🗌 Ye | s V No | | |
| 5. Did you live in an area that was decla | ared a Federal disaster area? Yes | ✓ No | If yes, v | here? | | |
| 6. Did you, or your spouse if filing jointly | y, receive a letter from the IRS? | ☐Yes | ✓ No | | | |
| 7. Would you like information on how to | o vote and/or how to register to vote | ? □ Yes | ✓ No | | | |
| Many free tax preparation sites opera this site to apply for these grants or to are optional. | | | | | | |
| 8. Would you say you can carry on a co | nversation in English, both understar | nding & speaking | ? Uvery we | ell 🗸 Well 🗌 Not well 🔲 | Not at all Prefer not | to answer |
| 9. Would you say you can read a newsp | paper or book in English? | ☐ Very well | ✓ Well | ☐ Not well ☐ Not a | t all Prefer not | to answer |
| 10. Do you or any member of your hous | sehold have a disability? | ☐ Yes | V No | ☐ Prefer not to answer | | |
| 11. Are you or your spouse a Veteran fr | om the U.S. Armed Forces? | ☐ Yes | ☑ No | Prefer not to answer | | |
| 12. Your race? | | | | | | |
| ☐ American Indian or Alaska Native 13. Your spouse's race? | ☐ Asian ☐ Black or African An | nerican 🗌 Nat | ive Hawaiian | or other Pacific Islander | ✓ White ☐ Prefer not to | o answer |
| ☐ American Indian or Alaska Native | ☐ Asian ☐ Black or African Am | nerican Nat | ve Hawaiian | or other Pacific Islander | White Prefer not to | o answer |
| ☐ No spouse | | | .62 1.01/20030 | | 11000 | 2007230.74 |
| 14. Your ethnicity? | ☐ Hispanic or Latino ☑ Not H | lispanic or Latino | Prefer | not to answer | | |
| 15. Your spouse's ethnicity? | | lispanic or Latino | | The Control of the Co | spouse | |
| Additional comments | Thispanic of Eachie There | nopulie of Lutino | Litterer | THE CO MINEYTON | spouse | |
| | | | | | | |
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| | | | | | | |
| | Privacy Act an | d Paperwork Redu | etion Act Notic | e | | |
| The Privacy Act of 1974 requires that when we ask do not receive it, and whether your response is vol you relative to your interest and/or participation in volunteer return preparation sites or outreach active do not provide the requested information, the IRS information requests. The OMB Control Number for please write to the Internal Revenue Service, Tax | k for information we tell you our legal right to a luntary, required to obtain a benefit, or mandat the IRS volunteer income tax preparation and vilies. The information may also be used to est may not be able to use your assistance in thes or this study is 1545-1964. Also, if you have an | sk for the information lory. Our legal right to outreach programs. I ablish effective contri- se programs. The Pap y comments regardin | , why we are ask ask for informat The information y ols, send corresp perwork Reduction of the time estima | ing for it, and how it will be used. Non is 5 U.S.C. 301. We are asking ou provide may be furnished to other ordence and recognize volunteers in Act requires that the IRS display tes associated with this study or si | for this information to assist us ers who coordinate activities an Your response is voluntary. Ho an OMB control number on all p | in contacting of staffing at owever, if you oublic |
| Catalog Number 52121F | | www.irs.gov | | | Form 13614-C | (Rev. 10-2022 |

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User Note

This exercise requires an interview with the taxpayer. Certain information is missing or inconsistent. An interview will be conducted/demonstrated during classroom training (in person or virtually). Volunteers need to observe the interview and markup the Intake/Interview & Quality Review Sheet with the information necessary to complete the return. If completing this exercise independently, contact your Instructor to obtain a set of interview notes.





| | | | e's social security number 1-00-XXXX | OMB | | ave. accurate, AST! Use | IRS E 1 | file | Visit the IRS website at www.irs.gov/efile |
|-------------------------------------|-----------------------------------|---------------|--|--------|----------------------------|----------------------------|-----------------|---------------------|--|
| b. Employ | er identification i | number (EIN) | | | 1. Wages, tips | s, other compen | sation | 2. Federal in | ncome tax withheld |
| 13-0 | XXXXXX | | | | \$2 | 23,450.00 | | | \$2,000.00 |
| c. Employ | er's name, addre | ss,and ZIP o | ode | | 3. Social secur | rity wages | 4. Social sec | curity tax withheld | |
| ' ' | • | • | | | \$2 | 23,450.00 | | \$1,453.90 | |
| MARC | TECKTRON | ICS | | | 5. Medicare w | ages and tips | 6. Medicare | tax withheld | |
| PO BO | X 717 | | | | \$2 | 23,450.00 | | \$340.02 | |
| CHARLOTTE NC 28202 | | | | | 7. Social secur | rity tips | 8. Allocated | tips | |
| | | | | | | | | | |
| d. Contro | l number | | | | 9. | | | 10. Dependa | ant care benefits |
| | ee's first name a | | Last name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| Employ | ee's address and | ZIP code | | | | | | DD | \$4,300.00 |
| TOM ANDREWS 12 MACON WAY YC/YS/YZIP | | | | | 13.Statutory Employee | Retirement Th Plan sid | 12b. | | |
| | , | | | | 14. Other | | | 12c. | |
| | | | | | | | | 12d. | |
| | | | | | | | | - | |
| 15. State YS | Employer's stat | | 16. State wages, tips, et \$23,450.00 | c. 17. | State income tax 600.00 | 18. Local wage | s, tips, etc. 1 | 9. Local income | tax 20. Locality name |
| 1 | W-2 War St. - To Be FIled W | | Tax ree's FEDERAL Tax Ret | urn. | 20 | XX | | | |
| This infor | mation is being f | urnished to t | he Internal Revenue Serv | ice. | | | | | |

| | | | CORREC | CTED (if c | hecked) | | | | | |
|--|------------------------------------|-------------------------------|-------------------|-------------------------------|---|--|-----------------|---|---|--|
| PAYER'S name Street address City or town, state or province, co Telephone no. | Payer's RTN (optional) | | | OMB No. 154 | Interest | | | | | |
| NATIONS BANK 1125 S 12TH ST PHILADELPHIA PA 19102 | | | | 1 Interest income \$550.00 | | | 20) Form 109 | Income | | |
| PHILADELPHIA PA 19102 | | | | 2 Early witho | lrawal penalty | | | | Сору В | |
| | | | | | \$55.00 | | | | | |
| PAYER'S TIN 13-9XXXXXX | RECIPIENT'S TIN 011-00-XXXX | | | 3 Interest or | uS Savings Bonds and | Treas, obli | gations | | For Recipient This is important tax | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, co | Street address (including apt.no.) | | | | ome tax withheld | | ent expense | | information and is being furnished to the IRS. If you are | |
| TOM ANDREWS 12 MACON WAY | | | | 6 Foreign Ta 8 Tax exem | | 9 Specifie | d private acti | S possession | required to file a return, a negligence penalty or other | |
| YC/YS/YZIP | | | | 10 Mardark Di | | interes | | | sanction may be imposed on you if this income is taxable and the IRS | |
| | FATCA filing requirment | | 10 Market Di | scount | 11 Bond Premium | | | determines that it has not been reported | | |
| | | | | 12 Bond premi | emium on Treasury obligations 13 Bond Prem | | | Premium on tax-exempt bond | | |
| Account number (see instructions) | 14 Tax-exen bond CUS | npt and tax credit SIP no. | 15 State | 16 State Id | 17 State tax withheld | | | | | |
| F 1000 INIT | | | | | | | | | | |
| Form 1099-INT | | | | | | | | | | |
| | | | CORRECT | ED (if ch | ecked) | | | | | |
| RECIPIENT'S/LENDER'S name Street address City or town, state or province, or Telephone number | de | | OMB. 15 | 545-1576 | | Student | | | | |
| PEOPLES FEDERAL BANK | | | 20 | XX | L | oan Interest | | | | |
| PO BOX 54321 SAN DIEGO CA 92109 | | | Form ^c | 1098-E | | Statement | | | | |
| RECIPIENT'S federal identification | no. | l | | | rity nunber 1 Student loan interest receiv | | | | Сору В | |
| 13-6XXXXXX | | | 011-00-XX | XX | \$550.00 | | | | For Borrower | |
| BORROWER'S name Street address (including apt. no. City or town, state or province, c | de | | | | | This important tax information and is being furnished to the IRS. If | | | | |
| TOM ANDREWS 12 MACON WAY YC/YS/YZIP | | | | | | | | | 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 | |
| Account number (see instructions |) | | | | 2 If checked box 1 doe fees and/or capitalize September, 1 2004 . | ed interest | for loans ma | de before | overstated a deduction for student loan interest. | |
| Form 1098-E | | | | | • | | | | | |

| Part I – Your Personal Information (1. Your first name TIANA 2. Your spouse's first name 3. Mailing address 17 BEACH BLVD 4. Your Date of Birth 6/15/88 7. Your spouse's Date of Birth 10. Can anyone claim you or your spouse, or depoint 11. Have you, or your spouse, or depoint 12. Provide an email address (optional Part II – Marital Status and Househo 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | letters for all er's license) (folunteers ar To rep (If you are fili our job title RSE our spouse's jouse as a dep pendents bee pai) (this email | l perso for you re train port un ling a jo M. M. M. iob title epender en a vicili addrettion | ons on you and you and you need to properly the control of the con | our spourovide hobehavion, enter strame AKER strame | igh quali r to the li your name Last year Totally ar Last year Totally ar | Apt # (18) Apt # (18) were yound perman was your heft or bee | e respondence and a have que and uplus at will ame order to the control of the co | nsible for to accurate in estions, plenold the his voltax@irs ar as last year year. | rease ask the ghest ethics s.gov ear's return) Best contact 202)555-: Best contact Yes V N | number 1245 number a. Fu b. C. Leg | Are you State YOUR | r spouse a Les Z STATE Y dent Y | izen? No J.S. citizen? No IP code OUR ZIP es No es No |
|--|--|---|--|---|---|--|--|---|--|--|---|--|--|
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| 2. Your spouse's first name 3. Mailing address 17 BEACH BLVD 4. Your Date of Birth 6/15/88 7. Your spouse's Date of Birth 10. Can anyone claim you or your spoul. Have you, or your spouse, or deport. Provide an email address (optional Part II – Marital Status and Household. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | RSE our spouse's jo ouse as a dep pendents bee nal) (this email nold Informat | M. job title epender en a vic iil addre | B.A. La | AKER st name 6. b. 9. b. | Last year Totally ar Last year Totally ar | 18) were you deperman was your deperman | YOUR C. ently disa spouse: ently disa ently disa | ITY abled abled | 202)555-: Best contact Yes | a. Fu c. Le a. Fu do c. Le do c. Le lo c. Le | Is you ☐ Ye State YOUR II-time stud gally blind gally blind | es | J.S. citizen? J.S. citizen? No IP code OUR ZIP es ☑ No es ☐ No |
| 3. Mailing address 17 BEACH BLVD 4. Your Date of Birth 6/15/88 7. Your spouse's Date of Birth 10. Can anyone claim you or your spoud the spoud of th | RSE our spouse's jo ouse as a dep pendents bee nal) (this email nold Informat | job title epender en a vic iil addre tion | nt? | 6. b. 9. b. | Last year Totally ar Last year Totally ar | 18) were you deperman was your deperman | YOUR C. ently disa spouse: ently disa ently disa | ITY abled abled | Yes ☑ N Yes ☑ N | a. Fu o c. Le | State YOUR II-time stud gally blind II-time stud gally blind | es Z Z STATE Y dent Y dent Y | No IP code OUR ZIP es No es No |
| 17 BEACH BLVD 4. Your Date of Birth 6/15/88 7. Your spouse's Date of Birth 10. Can anyone claim you or your spouse, or depoint 11. Have you, or your spouse, or depoint 12. Provide an email address (optional Part II – Marital Status and Household) 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | RSE our spouse's jo ouse as a dep pendents bee nal) (this email nold Informat | pender en a vic il addre tion | nt? htm of tax | b. 9. b. | Totally ar Last year Totally ar I identity t | 18) were you deperman was your deperman | YOUR C. ently disa spouse: ently disa ently disa | abled abled | Yes □ N Yes ☑ N | o c. Leg a. Fu lo c. Leg lo □ Ui | YOUR II-time stud gally blind II-time stud gally blind | STATE Y dent Y dent Y dent Y | OUR ZIP es No es No es No |
| 6/15/88 7. Your spouse's Date of Birth 8. You 10. Can anyone claim you or your spouse, or dep 11. Have you, or your spouse, or dep 12. Provide an email address (options Part II – Marital Status and Househot). As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | RSE our spouse's jo ouse as a dep pendents bee nal) (this email nold Informat | pender en a vic il addre tion | nt? htm of tax | b. 9. b. | Totally ar Last year Totally ar I identity t | nd perman r, was your nd perman heft or bee | ently disa spouse: ently disa n issued | abled 🔲 | Yes □ N Yes ☑ N | o c. Leg a. Fu lo c. Leg lo □ Ui | gally blind II-time stuc gally blind | □ Y | es No |
| 10. Can anyone claim you or your spo 11. Have you, or your spouse, or dep 12. Provide an email address (optional Part II – Marital Status and Househo 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | ouse as a dependents been pail (this email to the pail) (this email to the pail to the pai | pender en a vic il addre tion | nt? htm of tax | b. x related | Totally ar | nd perman | ently disa n issued | abled [| Yes 🔽 N | lo c. Leg | gally blind | | |
| 11. Have you, or your spouse, or depition of the provide an email address (options) Part II – Marital Status and Househot. 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | pendents bee nal) (this email nold Informat | en a vic il addre tion | tim of tax | | | | | an Identity | | | nsure | | |
| 12. Provide an email address (options) Part II – Marital Status and Househo 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | nal) (this emai nold Informat | il addre tion | | | | | | an Identity | Protection | DIVID | | | |
| Part II – Marital Status and Househo 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | old Informat | tion | ess will no | ot be us | ed for cor | ntacts from | the Inte | | FIOLECTION | HIN! | | □ Y | es 🗸 No |
| 1. As of December 31, 2023, what was your marital status? *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | | | | | | | the me | mal Reveni | ue Service) | | | | |
| *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* | ☐ Never N | Angelord | | | | | | | | | | | |
| | ☐ Married ☑ Divorced ☐ Legally | l d Separa | a If b Di Di ated Di | Yes, Did you lite ate of fire ate of se | d you get ve with yo hal decrea eparate m | married ir our spouse e naintenanc | 2023? during a | any part of t | the last six r | | | onships und Yes | o |
| | ☐ Widowe | ed | Y | ear of sp | ouse's d | eatn | | C | | _ | | | |
| List the names below of: everyone who lived with you last y anyone you supported but did not | | | | e) | | | | If add | 40.00 | | a complete of | ere 🗌 and li | |
| | | 7. | | Tue | In corpora | 6:-0 | Partition | Taken alan | | | | ied Volunte | 7 |
| | d/yy) to you exam; son, daugh paren; none, (b) | u (for aple: hter, ot | Number of months lived in your home last year (d) | Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | (g) | (yes/no) | Permanently Disabled (yes/no) | ls this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/ her own support? (yes/no/n/a) | Did this person have less than \$4,400 of income? (yes/no/n/a) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more tha half the cost maintaining a home for this person? (yes/no) |
| MARY THOMAS 9/14 | 14/13 DAUG | GHTER | 12 | У | У | 5 | У | N | | | | | |

| es | No | Unsure | Part III - Income - Last Year, Did You (or Your Spouse) Receive |
|----------|----------|--------|---|
| V | | П | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1 |
| | 1 | | 2. (A) Tip Income? |
| | V | | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| V | | | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| | 1 | | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| 7 | | | 6. (B) Alimony income or separate maintenance payments? |
| | V | | 7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) |
| | V | | 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099? |
| | V | | 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S,1099-B) |
| | V | | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| J | V | | 11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R) |
| 1 | V | | 12. (B) Unemployment Compensation? (Form 1099G) |
| | ~ | | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| | 1 | | 14. (M) Income (or loss) from rental property? |
| Z | Ε, | | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.) |
| es | No | Unsure | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay |
| | V | | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes |
| | 1 | | 2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☐ 401K (B) ☐ Other |
| | 1 | | (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| Z | | | 4. (A) Any of the following? (A) Medical & Dental (including insurance premiums) (B) Charitable Contributions? (A) Mortgage Interest? (Form 1098) (B) Charitable Contributions? |
| V | | | 5. (B) Child or dependent care expenses such as daycare? |
| | V | 100 | 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| | V | | 7. (A) Expenses related to self-employment income or any other income you received? |
| | V | | 8. (B) Student loan interest? (Form 1098-E) |
| es | No | Unsure | Part V - Life Events - Last Year, Did You (or Your Spouse) |
| | 1 | DE L | 1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| ZI | | | 2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |
| | 7 | | 3. (A) Adopt a child? |
| | V | | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? |
| | V | | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| | V | | 6. (A) Receive the First Time Homebuyers Credit in 2008? |
| | ~ | | 7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? |
| | ~ | | 8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| | V | | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |

| | | | | | Page |
|---|--|---|---|---|---|
| Additional Information and Questions | Related to the Preparation of Your | Return | | | |
| 1. Would you like to receive written com- | munications from the IRS in a languag | e other than E | nglish? 🗌 Ye | es V No If yes, which | language? |
| 2. Presidential Election Campaign Fund | [1] 전통 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | | ,-, , , , , , , , , , , , , , , , , , , | and the same | |
| Check here if you, or your spouse if fil | | ✓ You | ☐ Spo | ouse | |
| 3. If you are due a refund, would you like | a. Direct deposit Yes No | b. To purch | ase U.S. Savi √ No | | ur refund between different account No |
| 4. If you have a balance due, would you | like to make a payment directly from | | | s 🗸 No | |
| 5. Did you live in an area that was decla | red a Federal disaster area? Yes | ✓ No | If yes, v | vhere? | |
| 6. Did you, or your spouse if filing jointly | , receive a letter from the IRS? | ☐ Yes | ✓ No | | |
| 7. Would you like information on how to | vote and/or how to register to vote? | ☐ Yes | ✓ No | | |
| Many free tax preparation sites operathis site to apply for these grants or to are optional. | te by receiving grant money or othe support continued receipt of finar | er federal finar ncial funding. | ncial assistar Your answer | nce. The data from the foll s will be used only for sta | owing questions may be used by tistical purposes. These question |
| 8. Would you say you can carry on a col | nversation in English, both understand | ling & speaking | ? Very we | ell 🗆 Well 🗆 Not well 🗀 | Not at all Prefer not to answe |
| 9. Would you say you can read a newsp | aper or book in English? | ✓ Very well | ☐ Well | ☐ Not well ☐ Not a | t all Prefer not to answer |
| 10. Do you or any member of your hous | ehold have a disability? | ☐ Yes | V No | □ Prefer not to answer | |
| 11. Are you or your spouse a Veteran from | om the U.S. Armed Forces? | ☐ Yes | ☑ No | Prefer not to answer | |
| 12. Your race? | | | | | |
| ☐ American Indian or Alaska Native 13. Your spouse's race? | ☐ Asian ☐ Black or African Ame | erican 🗌 Nat | ive Hawaiian | or other Pacific Islander | ☐ White ☐ Prefer not to answer |
| ☐ American Indian or Alaska Native☐ No spouse | ☐ Asian ☐ Black or African Ame | erican 🗆 Nat | ive Hawaiian | or other Pacific Islander | ☐ White ☐ Prefer not to answer |
| 14. Your ethnicity? | ☐ Hispanic or Latino ☐ Not His | spanic or Latino | ✓ Prefer | not to answer | |
| 15. Your spouse's ethnicity? | | spanic or Latino | | MARIE OF SET | spouse |
| Additional comments | | 1 | | | (H > |
| | | | | | |
| The Privacy Act of 1974 requires that when we ask do not receive it, and whether your response is vol you relative to your interest and/or participation in | untary, required to obtain a benefit, or mandator the IRS volunteer income tax preparation and or | for the information y. Our legal right to utreach programs. | , why we are ask ask for informat The information y | ing for it, and how it will be used. \ ion is 5 U.S.C., 301. We are asking ou provide may be furnished to oth | for this information to assist us in contacting ters who coordinate activities and staffing at |
| volunteer return preparation sites or outreach active do not provide the requested information, the IRS information requests. The OMB Control Number to please write to the Internal Revenue Service, Tax I | may not be able to use your assistance in these r this study is 1545-1964. Also, if you have any o Products Coordinating Committee, SE:W.CAR:N | programs. The Par comments regardin IP:T:T:SP, 1111 Co | erwork Reduction g the time estima | n Act requires that the IRS display ites associated with this study or s | an OMB control number on all public uggestion on making this process simpler. |
| Catalog Number 52121E | | www.irs.gov | | | Form 13614-C (Rev. 10-20) |

Interview Notes

Tiana is a nurse. She has come to your site to have her tax return prepared. You have reviewed her Intake/Interview & Quality Review Sheet (I&I Sheet) and her tax documents. During your interview you note the following information (to reinforce interviewing skills, volunteers should markup the I&I Sheet as they review these notes):

Tiana has full custody of her daughter, Mary, who lived with her all year. She provides all of Mary's support. Tiana pays the full cost of maintaining her home. (Volunteers should complete the gray section on page 1 of the I&I Sheet).

Tiana forgot to mark an answer for "legally Blind". She is not blind.

She marked yes for Interest/Dividends. She did not receive a 1099-INT but has her year-end statement from the Medical Center Credit Union on her phone showing she received \$8.96 in interest on her savings account.

Tiana receives \$150 per month in alimony from her ex-spouse. Her original divorce decree has not been modified.

Tianna was solvent at the time of her cancellation of credit card debt.

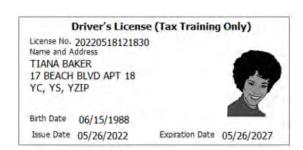
Tiana tells you that she had \$1,300 in gambling losses. She says she heard from friends that she can deduct those losses from her winnings. (After you receive training on gambling winning/losses, how would you answer her?)

She marked NO for "contributions to a retirement account," however you note that her W-2 block 12a shows contributions were made to her 401K.

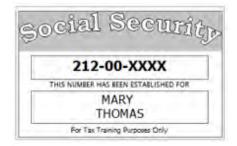
Tiana indicated that she paid medical expenses and made charity contributions. She has a handwritten record showing: \$1,067 dental insurance, \$128.17 prescription co-pays, and her \$200 deductible; plus \$750 paid to various charities by check.

You note that the receipt for daycare expenses has Mary's last name as Baker. Tiana explains that the after-school program mistakenly used her last name instead of Mary's.

Tiana marked no for having purchased health Insurance from the Marketplace, however she has Form 1095-A. She explains she did not understand the question.







| TIAN | A DAVED | | | | | | 4004 | ٦ | | |
|------------------|---|---|----------|------------------------|---------------------------------|-------------------------|------------------|--|--|--|
| | A BAKER ACH BLVD APT 18 | | | _ | | | 1234 _ | | | |
| YC, Y | S, YZIP | | | | | \$ | | | | |
| PAY TO ORDER | | | | | | DOLLARS | | | | |
| PO BO | AL CENTER CREDIT UNION X 123 STATE ZIP | | | | | DOLLARS | | | | |
| | 325070760 9871 | 23654 1234 | | | | | | | | |
| R | Clark County After Sc 14 Learning Way YC, YS, YZIP 616-456-1289 | hool Program | | | | EIN | N: 56-2X | XXXXX | | |
| EC | Received from | | | | | | \$_1 | .,800.00 | | |
| EIF | Eightee | n Hundred and $^{ m NO}/_{ m 100}$ | | | | | | Dollars | | |
| PT | For After so | thool daycare for Mary | Bake | er | | | | _ | | |
| | Amount of account This payment Balance due | Cash Check Money C | order | | | L | linda Joh | (nson | | |
| | | ee's social security number | | | ave. accurate, | (RS) | file | Visit the IRS website at www.irs.gov/efile | | |
| h Emple | yer identification number (EI) | | OMB No | 1. Wages, tips | | nastina. | 2 Endoralia | ncome tax withheld | | |
| | 6XXXXXX | · · | | \$3 | 2,189.45 | risauori | | \$3,400.00 | | |
| c. Emplo | yer's name, address,and ZIP | code | | 3. Social secur \$3 | ity wages 8 4,189.4 5 | | | urity tax withheld \$2,119.75 | | |
| 1 | IST MEDICAL CENTE BOX 6700 | R | | 5. Medicare wa | ages and tips 34,189.45 | | 6. Medicare | tax withheld \$495.75 | | |
| | ANAPOLIS IN 46204-6 | 5700 | | 7. Social secur | • | | 8. Allocated | 8. Allocated tips | | |
| d. Contr 7620 | ol number 9886 | | | 9. | | | 10. Dependa | ant care benefits \$1,000.00 | | |
| | yee's first name and initial yee's address and ZIP code | Last name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | ructions for box 12 \$2,000.00 | | |
| 17 BE | A BAKER ACH BLVD APT 18 S, YZIP | | | Employee | | Third-party sick pay | 12b. | \$2,000.00 | | |
| 10, 1 | 5, 121 | | | 14. Other BONUS | 1,0 | 000.00 | 12c. | | | |
| | | | | | | | 12d. | | | |
| | | | | | | | | | | |
| 15. State | Employer's state ID numbe | r 16. State wages, tips, etc \$32,189.45 | . 17. Si | 989.00 | 18. Local was | ges, tips, etc. | 19. Local income | tax 20. Locality name | | |
| Сору В | W-2 Wage and Statemen - To Be Filed With Emplo primation is being furnished to | t yee's FEDERAL Tax Retu | | 20 | XX | | | | | |

| | CORRECTED (if checked) | | | | | | | | |
|--|-----------------------------------|--|--|--|--|--|--|--|--|
| PAYER'S name, street address, city or province, country, ZIP or Foreign Post STATE LOTTERY COMMISS PO BOX 1968 YC YS YZIP | al Code | 1. Reportable winnings \$1,000.00 3. Type of wager \$5 SCTCH OFF 5. Transaction | 2. Date won 08/15/20XX 4. Federal income tax withheld \$100.00 6. Race | 20 XX Form W2-G | | | | | |
| PAYER'S Federal identification number | Paver's Telephone number | 7. Winnings from identical wagers | 8. Cashier | Gambling Winnings | | | | | |
| 88-1XXXXX WINNER'S name, street address, city province, country, ZIP or Foreign Post | 804-564-1356 or town, state or | 9. Winner's taxpayer identification no. 012-00-XXXX 11. First I.D. | 10. Window 12. Second I.D. | This information is being furnished to the Internal Revenue Service | | | | | |
| TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP | | State/Payer's state identification no. YS 14-1XXXXXX State income tax withheld \$60.00 Local income tax withheld | 14. State Winnings \$1,000.00 16. Local Winnings | Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this | | | | | |
| Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer indentification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments. Signature > Date > | | | | | | | | | |
| Form W-2G | | | | | | | | | |

| | CORRE | CTED (if checked) | | | |
|---|------------------------------------|---|------------------------------|---|--|
| CREDITOR'S name Street address | ountry, ZIP or foreign postal code | 1 Date of Identifiable Event 04/16/20XX | OMB No. 1545-1424 | Cancellation | |
| Telephone no. | | 2 Amount of debt discharged | 20 XX | of Debt | |
| MEDICAL CENTER CRED | | \$1,657.68 | 2011 | | |
| 139 WEST CENTER AVE | | 3 Interest if included in Box 2 | Form 1099-C | | |
| YC, YS, YZIP | | \$256.98 | F0FM 1099-C | | |
| | | 4 Debt description MASTERCARD | | Copy B For Debtor | |
| CREDITOR'S TIN | DEBTOR'S TIN | | | This is important tax information and is being | |
| 67-5XXXXXX | 012-00-XXXX | | | furnished to the IRS. If you are required to file a | |
| DEBTOR'S name Street address (including apt.no) City or town, state or province, of TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP | ountry, ZIP or foreign postal code | 5 If checked, the debtor was repayment of this debt . | personally liable for | return, a negligence penalty or other sanction may be | |
| Account number (see instructions |) | 6 Identifiable Event Code | 7 Fair market value of prope | rty | |
| XXXX-XXXX-XXXX-1259 | | G | | | |
| Form 1099-C | | | | | |

Form 1095-A Health Insurance Marketplace Statement OMB No. 1545-2232 > Do not attach to your tax return. Keep for your records. 20 XX Department of the Treasury > Go to www.irs.gov/Form1095A for instructions and the latest information. CORRECTED Internal Revenue Service Part I Recipient Information 1 Marketplace Identifier 2 Marketplace-assigned policy number 3 Policy issuer's name 12-002XXXX 539836 METLIFE 4 Recipient's name 5 Recipient's SSN 6 Recipient's date of birth TIANA BAKER 012-00-XXXX 06/15/1988 9 Recipient's spouse's date of birth 7 Recipient's spouses's name 8 Recipient's spouse's SSN 10 Policy start date 11 Policy termination date 12 Street address (including apartment number) 01/01/20XX 12/31/20XX 17 BEACH BLVD APT 18 13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP Part II Covered Individuals B Covered individual SSN A Covered individual name C. Date of birth D. Coverage start date E. Coverage termination date 16 TIANA BAKER 01/01/20XX 12/31/20XX 012-00-XXXX 06/15/1988 09/14/2013 17 MARY THOMAS 212-00-XXXX 01/01/20XX 12/31/20XX 18 19 20 Part III Coverage Information A Monthly Enrollment Premiums B Monthly second lowest cost silver plan (SLCSP) premium C. Monthly advance payment of premium tax credit 21 January \$277.85 \$356.12 \$200.00 22 February \$277.85 \$356.12 \$200.00 23 March \$277.85 \$356.12 \$200.00 24 April \$277.85 \$356.12 \$200.00 25 May \$277.85 \$356.12 \$200.00 26 June \$277.85 \$356.12 \$200.00 27 July \$277.85 \$356.12 \$200.00 28 August \$356.12 \$277.85 \$200.00 29 September \$277.85 \$356.12 \$200.00 30 October \$277.85 \$356.12 \$200.00 31 November \$277.85 \$356.12 \$200.00 32 December \$277.85 \$356.12 \$200.00 33 Annual Totals \$3,334.20 \$4,273.44 \$2,400.00

1005-4

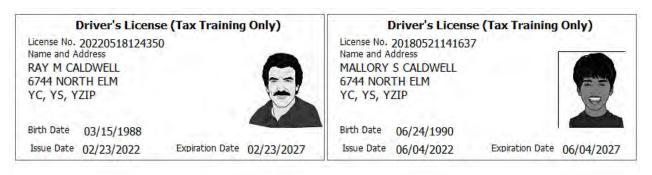
| Form 13614-C (October 2023) | | Int | | | | Qualit | | service view S | heet | | | OMB Number 1545-1964 | |
|--|---|---|---|--|---|--|--|---|--|--|--|--|---|
| You will need: • Tax Information such a • Social security cards o • Picture ID (such as vali | r ITIN letters f | or all pers | ons on yo | our tax i | return. ise. | You ar comple | e respon | nsible for t accurate in | -4 of this formation, ease ask th | tion on yo | | | |
| | | | | | | | | nold the his | ghest ethic | al standar | ds. | | |
| Part I – Your Personal Inform | | | | | | | | | | | | | |
| 1. Your first name RAY | | | A.I. La: | Last name CALDWELL | | | | 1 | Best contact 27-554-3 | | Are yo | ou a U.S. ci | tizen?] No |
| 2. Your spouse's first name MALLORY | 2. Your spouse's first name | | | Last name CALDWELL | | | | | Best contact_number 627-556-3840 | | | Is your spouse a U.S. citizen' ☑ Yes ☐ No | |
| 3. Mailing address 6744 NORTH ELM | address | | | | | | | IP code OUR ZIP | | | | | |
| 4. Your Date of Birth 3/15/1988 | 5. Your job to | | | | | were you d perman | | abled [| Yes ☑ N | | l-time stud jally blind | lent 🔲 🗅 | - |
| 7. Your spouse's Date of Birth 8. Your spouse's job HOMEMAKER | | | Э | | A COLOR TO THE | , was your nd perman | | | Yes V N | | l-time stud gally blind | lent 🔲 \ | |
| | STATE OF STATE OF | a dananda | ont? | | | | | | Yes V N | lo 🗆 Ur | sure | | |
| Can anyone claim you or y | our spouse as | a depende | St IL Y | | | | | | · Otto | | 100110 | | |
| Can anyone claim you or y Have you, or your spouse | or dependent | s been a vi | ctim of tax | | | | | an Identity | Protection | PIN? | | | es ☑ No |
| The second secon | or dependent | s been a vi | ctim of tax | | | | | an Identity | Protection | PIN? | | | |
| Have you, or your spouse Provide an email address Part II – Marital Status and H | or dependent (optional) (this lousehold Info | s been a vi email addi | ctim of tax ress will no | ot be us | ed for cor | itacts from | the Inte | an Identity mal Revenu | Protection ue Service) | PIN? RAYAND | MAL@ | SMAIL.C | OM |
| 11. Have you, or your spouse | or dependent (optional) (this lousehold Info vhat \(\square\) Ne | s been a vi email addi | ctim of tax ress will no d (T a, If | this inclu Yes, Die | ed for cor udes regis d you get | tacts from stered dom married in | the Interestic participal 2023? | an Identity | Protection ue Service) civil unions, | PIN? RAYAND or other for | MAL@@ | SMAIL.C | OM der state law) |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and H 1. As of December 31, 2023, v | or dependent (optional) (this lousehold Infe vhat Ne M: M: 23 is Di Le | ts been a vi email addr ormation ever Marrie | d (T a. If b. Di | this incluives, Did Yes, Did you live atte of fire | ed for cor udes regis d you get ve with you | stered dom married in our spouse aintenance | the Interestic part 2023? during a | I an Identity rnal Revenu tnerships, o | Protection ue Service) | PIN? RAYAND or other for | MAL@@ | GMAIL.C | OM ler state law) lo |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and H 1. As of December 31, 2023, was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: | or dependent (optional) (this lousehold Infe what | is been a vi email addrormation ever Married arried vorced egally Sepalidowed | ctim of tax ress will no d (T a. If b. Di porated Da | this incluives, Did you like at of fir atte of seear of s | ades regis d you get we with you hal decree parate m | stered dom married in our spouse aintenance | the Interestic part 2023? during a | an Identity mai Revenu therships, c | Protection we Service) civil unions, the last six r | PIN? RAYAND or other for months of 2 | omal relation | onships und Yes Yes | OM der state law) do do |
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| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and F 1. As of December 31, 2023, v was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | or dependent (optional) (this lousehold Inference what | is been a vi is email addrormation ever Married arried vorced agally Sepalidowed other than yearth you last Relationship to you (for example: son, daughter, parent, none, etc) | d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year | This incluives, Did you like ate of fire ate of spear of | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year (yes/no) | stered dom married in our spouse antenance eath Single or Married as of 12/31/23 (S/M) | the Intellestic paragraph 2023? during a during a decree | an Identity mal Revenu tnerships, c any part of t If add Totally and Permanently Disabled (yes/no) | Protection Je Service) civil unions, the last six r ditional space | PIN? RAYAND or other for months of 2 e is neede mpleted b Did this person provide more than 50% of his/ her own support? | mal relation of the control of the c | onships und Yes | der state law) lo |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and F 1. As of December 31, 2023, v was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a) | or dependent (optional) (this lousehold Inference what Ne Z Mi 23 is Di Le W ou last year (or did not live wi Date of Birth (mm/dd/yy) | is been a vi is email addrormation ever Married arried vorced agally Sepalidowed other than yearth you last Relationship to you (for example: son, daughter, parent, none, etc) (c) | d (T a. If b. Di rated Di yi our spouse year Number of months lived in your home last year | This incluives, Did it yes, Did it you like at of fir ate of see ar of specific colors. US Cltizen (yes/no) | des regis d you get ve with yo hal decree eparate m house's de Resident of US, Canada, or Mexico last year (yes/no) (f) | stered dom married in our spouse antenance eath Single or Married as of 12/31/23 (S/M) | the Intellectic participation of the Intellection participation of the Intellection of | an Identity mal Revenu tnerships, c any part of t If add Totally and Permanently Disabled (yes/no) (i) | Protection Je Service) civil unions, the last six r ditional space To be co Is this person a qualifying child/relative of any other person? | PIN? RAYAND or other for nonths of 2 e is neede mpleted b Did this person provide more than 50% of his/ her own | mal relation of the control of the c | onships und Yes | der state law) lo |
| 11. Have you, or your spouse 12. Provide an email address Part II – Marital Status and F 1. As of December 31, 2023, v was your marital status? *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* 2. List the names below of: • everyone who lived with y • anyone you supported but Name (first, last) Do not enter your name or spouse's name below | or dependent (optional) (this lousehold Inference what | is been a vi is email addrormation ever Married arried vorced agally Sepalidowed other than yearth you last Relationship to you (for example: son, daughter, parent, none, etc) | d (T a. If b. Di rated Di yur spouse year Number of months lived in your home last year (d) 4 | This incluives, Did you like ate of fire ate of spear of | des regis d you get ve with yo hal decree eparate m bouse's de Resident of US, Canada, or Mexico last year (yes/no) | stered dom married in our spouse antenance eath Single or Married as of 12/31/23 (S/M) | the Intellestic paragraph 2023? during a during a decree | an Identity mal Revenu tnerships, c any part of t If add Totally and Permanently Disabled (yes/no) | Protection Je Service) civil unions, the last six r ditional space To be co Is this person a qualifying child/relative of any other person? | PIN? RAYAND or other for months of 2 e is neede mpleted b Did this person provide more than 50% of his/ her own support? | mal relation of the control of the c | onships und Yes | der state law) lo |

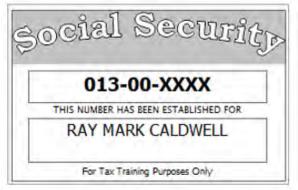
| 1eck | app | ropriate | box for each question in each section |
|------|----------|----------|--|
| es | No | Unsure | Part III - Income - Last Year, Did You (or Your Spouse) Receive |
| 4 | | П | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1 |
| | 1 | | 2. (A) Tip Income? |
| | V | | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| Z | | | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| | | | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| | V | | 6. (B) Alimony income or separate maintenance payments? |
| | | | 7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) |
| | | | 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099? |
| | 1 | | 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S,1099-B) |
| | V | | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| 7 | | | 11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R) |
| | V | | 12. (B) Unemployment Compensation? (Form 1099G) |
| | 1 | | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| | V | | 14. (M) Income (or loss) from rental property? |
| | | V | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.) |
| es | No | Unsure | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay |
| | 1 | | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No |
| 7 | | | 2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☐ 401K (B) ☐ Other |
| 7 | | | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| 2 | | П | 4. (A) Any of the following? ✓ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest? (Form 1098) ☐ (B) Charitable Contributions? |
| | 7 | | 5. (B) Child or dependent care expenses such as daycare? |
| | | V | 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| 7 | | | 7. (A) Expenses related to self-employment income or any other income you received? |
| 34 | V | | 8. (B) Student loan interest? (Form 1098-E) |
| es | No | Unsure | Part V - Life Events - Last Year, Did You (or Your Spouse) |
| 2 | | | 1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| Эĺ | V | | 2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |
| | 7 | | 3. (A) Adopt a child? |
| | 7 | | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? |
| | V | | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| | V | 5 | 6. (A) Receive the First Time Homebuyers Credit in 2008? |
| 7 | | Ō | 7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? |
| | V | | 8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| - | V | 5 | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |

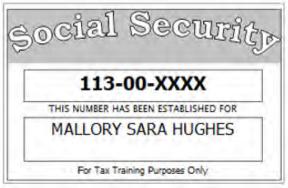
| Additional Information and Questions Related to the Preparation of Your Return 1. Would you like to receive written communications from the IRS in a language other than English? |
|---|
| 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund |
| Check here if you, or your spouse if filing jointly, want \$3 to go to this fund |
| 3. If you are due a refund, would you like: a. Direct deposit Yes No Yes No Yes No 1 Yes No No 1 Yes No No Not well Not well |
| Yes |
| 4. If you have a balance due, would you like to make a payment directly from your bank account? |
| 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? |
| 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? |
| Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used this site to apply for these grants or to support continued receipt of financial funding. Your answers will be used only for statistical purposes. These questional. 8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer. 9. Would you say you can read a newspaper or book in English? Wery well Well Not well Not at all Prefer not to answer. 10. Do you or any member of your household have a disability? Yes No Prefer not to answer. 11. Are you or your spouse a Veteran from the U.S. Armed Forces? No Prefer not to answer. 12. Your race? 13. American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer. |
| Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used this site to apply for these grants or to support continued receipt of financial funding. Your answers will be used only for statistical purposes. These questional. 8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer. 9. Would you say you can read a newspaper or book in English? Wery well Well Not well Not at all Prefer not to answer. 10. Do you or any member of your household have a disability? Yes No Prefer not to answer. 11. Are you or your spouse a Veteran from the U.S. Armed Forces? No Prefer not to answer. 12. Your race? American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer. |
| 9. Would you say you can read a newspaper or book in English? |
| 9. Would you say you can read a newspaper or book in English? |
| 10. Do you or any member of your household have a disability? ☐ Yes ☐ No ☑ Prefer not to answer 11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer 12. Your race? ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☑ White ☐ Prefer not to answ 13. Your spouse's race? |
| 11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer 12. Your race? ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☑ White ☐ Prefer not to answ 13. Your spouse's race? |
| ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answ 13. Your spouse's race? |
| 13. Your spouse's race? |
| 마음이 하는 것이 하는 것이 되는 것이다. 그런 그렇게 된다면 이 마음 요즘에 가장되었다면 보고 있는 것이다. 그는 그는 것이 되는 것이다면 되는 것이다면 되는 것이다면 되었다면 되었다면 모든 것이다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었 |
| □ No spouse |
| 14. Your ethnicity? |
| 15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Prefer not to answer ☐ No spouse |
| Additional comments |
| |
| Privacy Act and Paperwork Reduction Act Notice The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contact you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public. 1545-1594. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simples. |
| 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 Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10 |

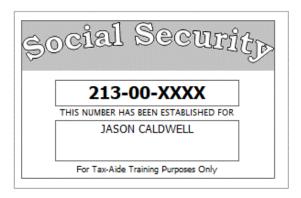
User Note

This exercise requires an interview with the taxpayer. Certain information is missing or inconsistent. An interview will be conducted/demonstrated during classroom training (in person or virtually) to reinforce the interview skills discussed during the Andrews training exercise. Instructors can have volunteers pair up to practice interviewing or call on volunteers to ask interview questions. Volunteers need to observe the interview and markup the Intake/Interview & Quality Review Sheet with the information necessary to complete the return. If completing this exercise independently, contact your Instructor to obtain the interview notes.











| | | e's social security number .3-00-XXXX | OMB No | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile | | |
|------------------|---------------------------|--|----------|------------------------|----------------------------|----------------|------------------|--|--|--|
| b. Employer ider | ntification number (EIN) | | | 1. Wages, tips | , other compe | nsation | 2. Federal in | come tax withheld | | |
| 45-9XXX | XXX | | | \$3 | 4,800.00 | | | \$3,400.00 | | |
| c. Employer's na | me, address,and ZIP o | ode | | 3. Social securi | ity wages | | 4. Social sec | 4. Social security tax withheld | | |
| | | | | \$3 | 5,800.00 | | \$2,219.60 | | | |
| CARSON CO | OUNTY SCHOOL | DISTRICT | | 5. Medicare wa | ages and tips | | 6. Medicare | 6. Medicare tax withheld | | |
| 34 WEST P | INE CIR | | | \$3 | 5,800.00 | | | \$519.10 | | |
| YC,YS, YZ | [P | | | 7. Social securi | ity tips | | 8. Allocated | tips | | |
| | | | | | | | | | | |
| d. Control numb | er | | | 9. | | | 10. Dependa | ant care benefits | | |
| | | Last name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | ructions for box 12 | | |
| Employee's ac | ddress and ZIP code | | | | | | E | \$1,000.00 | | |
| RAY M CAL | DWELL | | | | | hird-party | 12b. | | | |
| 6744 NORT | | | | Employee Plan sick pay | | | DD | \$8,956.00 | | |
| | | | | 14. Other | | | 12c. | | | |
| | | | | | | | С | \$98.00 | | |
| | | | | | | | 12d. | | | |
| | | | | | | | w | \$1,000.00 | | |
| | | | | | | | | | | |
| 15. State Emplo | oyer's state ID number | 16. State wages, tips, etc. | . 17. St | tate income tax | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name | | |
| YS 45 | 5-347XXXX | \$34,800.00 | | 900.00 | | | | | | |
| | | | | | | | | | | |
| Form W- | -2 Wage and Statement | Тах | | 20 | XX | | | | | |
| Copy B - To B | e FIled With Employ | ee's FEDERAL Tax Retu | rn. | | | | | | | |
| This information | n is being furnished to t | he Internal Revenue Servic | e. | | | | | | | |

| | [| CORRECT | ED (if c | hecked) | | | |
|--|---|-----------------------|------------|---------------------------------|---|---|---|
| PAYER'S name Street address City or town, state or province, or Telephone no. | ountry, ZIP or | foreign postal code | | Ordinary Dividends \$413.61 | OMB No. 15450110 | | Dividends and Distributions |
| ACE FINANCIAL CORP 714 S MAIN ST | | | 1b Quali | fied Dividends | 20/// | | |
| CHERRYVILLE NC 28201 | | | | \$267.50 | Form 1099-DIV | | Сору В |
| | | | 2a Total | capital gain distr. \$187.90 | 2b Unrecap. Sec. 1250 gain | | For Recipient |
| PAYER'S TIN | AYER'S TIN RECIPIENT'S TIN | | | on 1202 gain | 2d Collectables (28%) gain | 1 | |
| 72-6XXXXXX | 72-6XXXXXX 013-00-XXXX | | | | | This is important tax information and is being furnished to the Internal Revenue | |
| | | | 2e Section | on 897 ordinary dividends | 2f Section 897 capital gain | | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, o | | faraign poetal code | 3 Nondiv | ridend distributions \$52.00 | 4 Federal income tax withh | neld | Service. If you are required to file a |
| RAY M CALDWELL 6744 NORTH FLM | ound y, 21F or | Tor eight postal code | 5 Section | n 199A dividends | 6 Investment expenses 8 Foreign Country or US possession | | return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS |
| YC, YS, YZIP | | | 7 Foreig | n Tax Paid \$13.87 | | | |
| | | | 9 Cash li | quidation distributions | 10 Noncash liquidation distribution | | determines that it has not been reported. |
| 11 FATCA filing requirment | | | 12 Exem | pt-Interest dividends | 13 Specified private activity bond interest dividends | | |
| | | | | \$200.16 | | | |
| Account number (see instructions | ccount number (see instructions) 2nd TIN not. | | 15 State | 14 State Identification no. | 15 State tax withheld | | |
| 87230976 | 87230976 | | | | | | |
| Form 1099-DIV | | | ı | | | | |

| | | CORRI | ECTED (if ch | ecked) | | | Distributions From | |
|--|-----------------|---------------------|--|--|--|------------------------------|--|--|
| PAYER'S name Street address | . 770 | | 1 Gross distribution \$3 | on ,000.00 | 20 XX | | Pensions, Annuities, Retirement or Profit-Sharing Plans, | |
| City or town, state or province, co Telephone no. | ountry, ZIP or | foreign postal code | 2a Taxable amou | | Form 1099-R | | IRAs, Insurance Contracts, etc. | |
| LIBERTY TRUST CORP | | | په څخ 2b Taxable amou | ,000.00 | Total | | | |
| PO BOX 1697 FAIRVIEW KY 42221 | | | not determine | | Distribution | | Copy B Report this | |
| | | | 3 Capital gain (in in box 2a). | duded | 4 Federal income tax withheld | | income on your federal tax return. If this | |
| | | | | | , | 00.00 | form shows federal income | |
| PAYER'S TIN 63-2XXXXXX | | | | tributions/ oth or | 6 Net unrealized appreciation in employer's securities | | tax withheld in box 4, attach | |
| prometrical control of the control o | | | | | | this copy to your return. | | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, co | ountry, ZIP or | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ | 8 Other | | This information is | |
| RAY M CALDWELL | | | 1 | SIMPLE | | % | being furnished to the IRS | |
| 6744 NORTH ELM YC, YS, YZIP | | | | | | | | |
| 10, 10, 121 | | | 9a Your percenta distribution | age of total | 9b Total Employee Contril | outions | | |
| 10 Amount allocable to IRR | | | 14 State tax withheld 15 State/Payer's state no. | | |). | 16 State distribution | |
| | | | | | | | | |
| Account number (see instructions) | | 13 Date of | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution | |
| | | раушен | | | | | | |
| Form 1099-R | | | | | | | | |
| | | | | | | | | |
| | | CORRECTE | D (if checked | 1) | | 1 | | |
| FILER'S name Street address City or town, state or province, co | untry, ZIP or F | oreign Postal Code | 1 Payments re qualified tuit expenses | | OMB No. 1545-1574 ed | | Tuition | |
| Telephone number OAKLAND UNIVERSITY | | | 9 | 10,200.0 | | | Statement | |
| 677 OAKLAND BLVD | | | 2 | | [≃] 20 XX | | | |
| COLUMBUS OH 43216 | | | | | | | | |
| | | | | | Form 1098-T | | | |
| FILER'S employer identification no. 10-8XXXXXX | STUDENT'S 1 | IN 3-00-XXXX | 3 | | | | Copy B For Student | |
| STUDENT'S name | | | 4 Adjustments | made for a | 5 Scholarships or grant | ts | This is important | |
| Street address (including apt. no.) City or town, state or province, co | untry, ZIP or F | oreign Postal Code | prior year | | \$6.7 | 00.00 | tax information and is being | |
| JASON CALDWELL | | | 6 Advatmasts | to | | | IRS. This form | |
| YC YS YZIP | | | scholarships | 6 Adustments to scholarships or grants for a prior year 7 Checked if the amount box 1 or 2 includes amounts for an acade | | | must be used to complete Form 8863 to claim education | |

complete Form 8863 to claim education

credits. Give it to the tax preparer or use it to

prepare the tax return.

period begining January-March 20XX+1.

10 Ins. contract reimb./refund

9 Checked if a graduate

student

Form 1098-T

Service Provider/Acct No. (see instr.)

8. Checked if at least half-time student

X

Caldwell Supplemental Exercise—Self-Employment Income

This supplement to the Young Married Couple exercise is a separate lesson on self-employment income. Add this information to the existing Caldwell tax return. Guidance for Instructors using this supplement is in the *Instructor's Guide for Using the NTTC Workbook*.

Interview notes:

Mallory supplements the family income as a costumed storyteller. She visits a local daycare center twice a month and performs at children's parties. She maintains meticulous income and expense records.

| | | CORRE | CTED (if checked) | | |
|--|--------------------------|-------------------------|------------------------------|---|--|
| PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ABC DAY CARE INC PO BOX 1009 | | | | OMB No. 1545-0116 20 XX Form 1099-NEC | Nonemployee Compensation |
| SAN DIEGO CA 91909 | | | 1 Nonemployee compensation | <u> </u> | Сору В |
| | | | \$3,200.00 | | For Recipient |
| PAYER'S TIN 74-9XXXXXX | RECIPIENT'S TIN 113-00-X | XXX | 2 | | This is important tax |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | 3 | | information and is being furnished to the IRS. If you are required to file a |
| MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP | | | 4Federal income tax withheld | | 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. |
| | | FATCA filing requirment | | | |
| Account number (see instructions |) | | 5 State tax withheld | 6 State/Payer's state no. | 7 State income |
| Form 1099-NEC | | | 1 | | |

Mallory Caldwell –Summary of income and expenses:

| Income: | ABC Daycare | \$3,200.00 |
|-----------|-----------------------------------|------------|
| | Children's parties (paid in cash) | \$4,500.00 |
| Expenses: | License/Fees | \$175.00 |
| | Insurance | \$315.00 |
| | Costumes | \$1,489.97 |
| | Candy/prizes | \$245.89 |
| | Books | \$161.17 |
| | Advertising | \$250.00 |

Mileage (evenly spread throughout 2023): Commuting -1,367, Business -340, Other -10,562 Car placed in service 3/23/2016

Mallory made a federal estimated tax payment of \$700.00 on June 13.

| Form 13614-C (October 2023) | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | | | | | | OMB N 1545- | | | | | | |
|--|---|--|---------------------------------|---------------------|--|---|---|--|---|---|---|--|---|
| You will need: Tax information such as Forms W-2, 1099, 1098, 1095. Social security cards or ITIN letters for all persons on your to Picture ID (such as valid driver's license) for you and your signs. | | | | | | Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. | | | | | | | |
| | | eers are tra | | | | | | | ghest ethic s.gov | al standar | ds. | | |
| Part I – Your Personal Inforn | nation (If you | are filing a | joint retur | n, enter | your nam | es in the sa | ame ord | er as last ye | ear's return) | | | | |
| 1. Your first name MICHAEL | | | | st name | | - | | | Best contact 19-555-2 | St. March Tar Trans. | Are yo ✓ Ye | ou a U.S. citi s | zen? No |
| 2. Your spouse's first name SOPHIA | | | | st name | | - 1 | | | Best contact 19-555-2 | | ls you ✓ Ye | r spouse a U | No. citizen? |
| Mailing address 167 HOLLAND AVE | | | | | | Apt# C | City OUR C | ITY | | | State YOUR | STATE Y | P code OUR ZIP |
| 4. Your Date of Birth 12/25/50 | 5. Your job RETIRE | | OFFIC | V 20 20 11 20 | The second second second | , were you nd perman | | abled [| Yes 🗸 N | | ll-time stud gally blind | lent 🔲 Y | - |
| 7. Your spouse's Date of Birth. 3/17/54 | 8. Your spo | | le | | | , was your nd perman | | | Yes V | | ll-time stud gally blind | lent | 42 |
| 10. Can anyone claim you or y | our spouse a | s a depend | ent? | | | | | | Yes 🗸 N | lo 🔲 U | nsure | | |
| 11. Have you, or your spouse, | or depender | nts been a | ictim of tax | related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | V Y | es 🗌 No |
| 12. Provide an email address | (optional) (thi | is email add | iress will n | ot be us | ed for cor | ntacts from | the Inte | mal Reveni | ue Service) | 12 | | | |
| Part II – Marital Status and H | ousehold In | formation | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | | lever Marri Narried | | | | stered dom married in | and the second second | rtnerships, | civil unions, | or other fo | | onships under Yes 🕡 N | |
| *If using 2022 software, substitute 2022 wherever 200 used on this intake form.* | | Divorced egally Sepa Vidowed | D arated D | ate of fi | nal decree | e aintenance | | | the last six i | months of 2 | 2023? 🔽 | Yes 🗍 N | 0 |
| List the names below of: • everyone who lived with ye | | | IOUF STOUS | o) | 4.000 | | | If add | ditional space | e is neede | d check he | ere 🗌 and lis | st on page 3 |
| anyone you supported but | The second second | | | 9) | | | | | To be co | mpleted b | y a Certifi | ed Volunte | er Preparer |
| allyone you supported but | Date of Birth | to you (for | Number of months lived in | Citizen (yes/no) | Resident of US, Canada, or Mexico | Single or Married as of 12/31/23 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other | Did this person provide more than 50% of his/ | Did this person have less than \$4,400 of income? | Did the taxpayer(s) provide more than 50% of support for | Did the taxpayer(s) pay more than half the cost of |
| Name (first, last) Do not enter your name or spouse's name below | (mm/dd/yy) | example: son, daughter, parent, none, etc) | your home last year | | (yes/no) | 1-5 | 74.4 | | person? (yes/no) | her own support? | (yes/no/n/a) | this person? (yes/no/N/A) | home for this person? |
| Name (first, last) Do not enter your name or spouse's name below (a) | (mm/add/yy) | son, daughter, parent, | | (e) | | (g) | (h) | - (i) | person? | her own | (yes/no/n/a) | this person? | |

| es | No | Unsure | Part III - Income - Last Year, Did You (or Your Spouse) Receive |
|-----|----------|--------|---|
| | V | П | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? |
| | 1 | | 2. (A) Tip Income? |
| | 1 | | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| | | | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| | 1 | | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| | 1 | | 6. (B) Alimony income or separate maintenance payments? |
| | 1 | | 7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) |
| | 1 | | 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099? |
| 7] | | | 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S,1099-B) |
| | 1 | | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| | | | 11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R) |
| | V | | 12. (B) Unemployment Compensation? (Form 1099G) |
| | | | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| 1 | 1 | | 14. (M) Income (or loss) from rental property? |
| | 1 | | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.) |
| es | No | Unsure | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay |
| | 1 | | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No |
| | 1 | | 2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☐ 401K (B) ☐ Other |
| | 1 | | (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| | | П | 4. (A) Any of the following? ✓ (A) Medical & Dental (including insurance premiums) ✓ (A) Mortgage Interest? (Form 1098) ✓ (B) Charitable Contributions? |
| | 1 | | 5. (B) Child or dependent care expenses such as daycare? |
| | 1 | | 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| | V | | 7. (A) Expenses related to self-employment income or any other income you received? |
| | 1 | 120 | 8. (B) Student loan interest? (Form 1098-E) |
| es | No | Unsure | Part V - Life Events - Last Year, Did You (or Your Spouse) |
| | 1 | | 1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| ı i | V | | 2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |
| | 1 | | 3. (A) Adopt a child? |
| | 7 | | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? |
| | V | | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| | V | | 6. (A) Receive the First Time Homebuyers Credit in 2008? |
| | 7 | | 7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? |
| 7 | | | 8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| -1 | | | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |

| | | | | | _ | Page 3 |
|--|--|--|---|---|--|---|
| Additional Information and Questions I 1. Would you like to receive written comm | | | nlich2 □ Vas | ✓ No If yes, wh | nich language | 2 |
| Presidential Election Campaign Fund (| 그러워 얼마나 나는 아이를 하는데 아니는 것이 아니는 아이들이 얼마나 나를 다 먹었다. | 1700 - TOWN DAIL - 1885 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - 1886 - | -, , , , , , , , , , , , , | Y IVO II yes, WI | iich language | |
| Check here if you, or your spouse if filing | | Production of the second second second second | Spor | led. | | |
| 이 그 보다 그는 사이를 하면 되었다면 하다는 모양이다. | | | | | ucida e Verier | 648 |
| If you are due a refund, would you like: | ☑ Yes ☐ No | ☐ Yes | se U.S. Savin ☑ No | ☐ Yes | t your refund i | between different accounts |
| If you have a balance due, would you li | ike to make a payment directly from | your bank accou | | □ No | | |
| 5. Did you live in an area that was declare | ed a Federal disaster area? 🗹 Yes | □ No | If yes, wh | ere? YOUR CITY | /- | |
| 6. Did you, or your spouse if filing jointly, | , receive a letter from the IRS? | ☐ Yes | ✓ No | | | |
| 7. Would you like information on how to | vote and/or how to register to vote | ? 🗆 Yes | ✓ No | | | |
| Many free tax preparation sites operate this site to apply for these grants or to are optional. | | | | | | |
| 8. Would you say you can carry on a con- | iversation in English, both understar | nding & speaking | ✓ Very well | ☐ Well ☐ Not well | ☐ Not at al | ☐ Prefer not to answer |
| 9. Would you say you can read a newspa | | ☑ Very well | ☐ Well | | lot at all | Prefer not to answer |
| 10. Do you or any member of your house | | ✓ Yes | □ No | Prefer not to ans | wer | |
| 11. Are you or your spouse a Veteran fro | | ☐ Yes | ☑ No | Prefer not to ans | wer | |
| 12. Your race? | | | | | | |
| ☐ American Indian or Alaska Native | Asian Black or African An | nerican Nath | e Hawaiian o | other Pacific Islande | r 🔲 White | Prefer not to answer |
| 13. Your spouse's race? | | | | | | |
| ☐ American Indian or Alaska Native☐ No spouse | ☐ Asian ☐ Black or African An | nerican Natio | ve Hawaiian o | other Pacific Islande | r 🗹 White | Prefer not to answer |
| 14. Your ethnicity? | ☐ Hispanic or Latino ☑ Not H | lispanic or Latino | Prefer r | not to answer | | |
| 15. Your spouse's ethnicity? | | lispanic or Latino | | | No spouse | |
| Additional comments | Enterine of Easile 4211001 | noponie or Laure | 11.10101 | | No spouse | |
| | | | | | | |
| The Privacy Act of 1974 requires that when we ask if do not receive it, and whether your response is voluy you relative to your interest and/or participation in the volunteer return preparation sites or outreach activities on the provide the requested information, the IRS minformation requests. The OMB Control Number for please write to the Internal Revenue Service, Tax P | for information we tell you our legal right to a intary, required to obtain a benefit, or mandat he IRS volunteer income tax preparation and ties. The information may also be used to est hay not be able to use your assistance in thes this study is 1545-1964. Also, if you have an | ory. Our legal right to outreach programs. The ablish effective control se programs. The Papa y comments regarding | why we are askin ask for information be information you s, send correspor work Reduction the time estimate | g for it, and how it will be u h is 5 U.S.C. 301. We are a i provide may be furnished idence and recognize volun Act requires that the IRS di is associated with this stud | sking for this info to others who coo iteers. Your respo splay an OMB cor | rmation to assist us in contacting ordinate activities and staffing at onse is voluntary. However, if you ntrol number on all public |
| Catalog Number 52121E | | www.irs.gov | | | | Form 13614-C (Rev. 10-2023 |

Interview Notes

The Davenports are retired seniors. Michael has come to your site to have their tax return prepared. You have reviewed the Intake/Interview & Quality Review Sheet (I&I Sheet) and tax documents. During your interview, you note the following information (to reinforce interviewing skills, volunteers should markup the I&I Sheet as they review these notes):

Michael has come alone to get their taxes prepared. His wife is legally blind and has difficulty reviewing documents. He understands that he must have his wife sign the Form 8879 before you can transmit their return to the IRS.

Michael states that Sophia was a victim of identity theft and provides the IRS letter showing the IP PIN 697329 for Sophia.

Michael's pension indicates the taxable amount has not been determined. He states he retired as the Deputy Chief of the sheriff's department on May 1, 2014, and elected a joint and survivor pension. He also has a letter from the sheriff's department indicating that \$1,500 of his pension pays for a supplemental health insurance policy.

Michael provides Form 1098 for the mortgage and property tax for the home they bought when he retired. He provides a summary of additional expenses for possible itemized deductions

They live in an area that experienced several significant wildfires. Their home was not affected.

Michael indicates they would like direct deposit if they receive a refund. He shows you his bank account information using his mobile banking app on his phone: Vystar Credit Union, routing number: 263079276, account number: 10000004578.

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | | |
|--|-------------------------------|--------------|--|--|--|--|
| 20 XX O PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION. | | | | | | |
| Box 1. Name SOPHIA DAVENPORT | | | Box 2. Beneficiary's Social Security 214-00-XXXX | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | |
| \$10,714.80 | | | \$10,714.80 | | | |
| DESCRIPTION OF AMOUNT IN BOX 3 | | | DESCRIPTION OF AMOUNT IN BOX 4 | | | |
| Paid by check or direct deposit | \$8,736.00 | | | | | |
| Medicare Part B premiums deduct from your benefits | s1,978.80 | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | | |
| Total Additions | \$1,978.80 | Box 6. Volu | untary Federal Income Tax Withheld | | | |
| Benefits for 20XX | \$10,714.80 | | | | | |
| Benefits for 20XX-1 | | | DAVENPORT LLAND AVE | | | |
| Benefits for 20XX-2 | | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 214-00-XXXXA | | | |

Form SSA-1099-SM

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | |
|---|-------------------------------|--------------|--|--|--|
| 20 XX O PART OF Y | | TTS SHOW | 'N IN BOX 5 MAY BE TAXABLE INCOME. | | |
| Box 1. Name MICHAEL E DAVENPORT | | | Box 2. Beneficiary's Social Security 014-00-XXXX | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | |
| \$15,762.80 | | | \$15,762.80 | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | |
| Paid by check or direct deposit | \$12,384.00 | | | | |
| Medicare Part B premiums deduct from your benefits | s1,978.80 | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fro your benefits | om | | | | |
| Total Additions | \$3,378.80 | Box 6. Volu | untary Federal Income Tax Withheld | | |
| Benefits for 20XX | \$15,762.80 | \$1,400.00 | | | |
| | | | iress EL E DAVENPORT LLAND AVE | | |
| Benefits for 20XX-1 | | YC YS Y | /ZIP | | |
| Benefits for 20XX-2 | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | n Number (use this number if you need to contact SSA) 014-00-XXXXA | | |

Form SSA-1099-SM

| | | CORRI | ECTED (if ch | | | | Distributions From Pensions, Annuities, |
|--|---|-------------------------------|--|------------------------|--|---------|--|
| PAYER'S name Street address | 1 Gross distributi | on ,856.23 | 20 XX | 20.77 | | | |
| City or town, state or province Telephone no. | , country, ZIP or | foreign postal code | 2a Taxable amou | • | 2011 | ٠ | Profit-Sharing Plans, IRAs, Insurance |
| UNITED FINANCIAL S | | ,856.23 | Form 1099-R | | Contracts, etc. | | |
| PO BOX 3478 INDIANAPOLIS IN 462 | 2b Taxable amou not determin | | Total Distribution | | Copy B Report this | | |
| 110111111111111111111111111111111111111 | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$1,29 | 90.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 97-6XXXXXX RECIPIENT'S name | RECIPIENT'S | TIN 00-XXXX | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt.n: City or town, state or province MICHAEL E DAVENPOR 167 HOLLAND AVE | , country, ZIP or | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS |
| YC YS YZIP | | | 9a Your percenta distribution | | 9b Total Employee Contri | butions | |
| | 11 1st year of desig _. Roth | 12 FATCA filing requirment | 14 State tax withheld \$675.00 | | 15 State/Payer's state no. 19-345XXXX | | 16 State distribution \$12,856.23 |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | 1 | | |

| | | CORRI | ECTED (if ch | ecked) | | | Distributions From |
|---|---|-------------------------------|--|-------------------------|--|-----------------------|--|
| PAYER'S name Street address City or town, state or province Telephone no. CALVERT COUNTY SI | 1 Gross distributi \$30 2a Taxable amou | ,567.00 | 20 XX Form 1099-R | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | | |
| 18 COUNTY RD 16 LEWSTON ME 04240 | ILICITY S DEF | AKTITENT | 2b Taxable amount not determined. X Total Distribution | | | | Copy B Report this income on your |
| | | | 3 Capital gain (in in box 2a). | duded | 4 Federal income tax withheld \$3,200.00 | | federal tax return. If this form shows |
| PAYER'S TIN 87-6XXXXXX | RECIPIENT'S | TIN 00-XXXX | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal | | | 7 Distribution Code(s) | ,500.00 IRA/ SEP/ | 8 Other | | your return. This information is |
| MICHAEL E DAVENPO 167 HOLLAND AVE | RT | | 7 | SIMPLE | | % | being furnished to the IRS |
| YC YS YZIP | | | 9a Your percenta distribution | age of total % | 9b Total Employee Contri \$110,65 | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax withheld \$1,500.00 | | 15 State/Payer's state no. YS 87-9XXXXXX | | 16 State distribution \$30,567.00 |
| Account number (see instructions) 13 Date of payment | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution | |
| Form 1099-R | | | | | | | 1 |

The Davenports have itemized their deductions in the past and though the standard deduction has increased, they believe they may be able to itemize because of substantial out-of-pocket medical expenses. They keep excellent records and provide the following summary

Medical and dental expenses:

| Doctors | \$2,345.00 | Ambulance | \$879.70 |
|----------------------------------|---------------------|---------------|------------|
| Supplemental insurance (Michael) | \$1,500.00 | Hospital | \$4,123.23 |
| Dental insurance | \$1,616.00 | Insulin | \$980.00 |
| Dental crowns | \$2,178.34 | Hearing aids | \$4,000.00 |
| Prescriptions | \$1,795.57 | | |
| Medical miles | 865 thru 6/30 and 8 | 885 after 7/1 | |

Taxes paid:

Property tax on a parcel of land \$450.00

Personal Property tax on two vehicles (value based) \$318

Use your state and local tax rate for sales tax.

| | ☐ CORRECTED | (if checked) | | | |
|--|------------------------|---|-----------------------------|----------------|--|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code amd telephone no. US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301 | | * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. **Caution: The amount shown may not be fully seed to you. | | | Mortgage Interest Statement |
| | | 1. Mortgage interest received | from payer(s)/b | orrower(s) * | Сору В |
| | | \$9,539.25 | | | For Payer/Borrower |
| RECIPIENT"S/LENDER'S TIN | PAYER'S/BORROWER'S TIN | Outstanding mortgage principal as of 1/1/20XX | 3. Mortgage or | igination date | The information is boxes 1 through 9 is important |
| 31-084XXXX | 014-00-XXXX | \$289,678.35 | 03/12/ | 2011 | tax information and is being furnished to the IRS. If you are |
| PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code amd telephone no. | | 4. Refund of overpaid interest | 5. Mortgage ins premiums | surance | required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that |
| MICHAEL & SOPHIA DAVI | ENPORT | 6. Points paid on purchase of principal residence | | | an underpayment of tax results because you overstated a deduction for |
| 167 HOLLAND AVE YC YS YZIP | | 7. X If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or or the address or description is entered in box 8. | | | this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because |
| Number of properties securing the mortgage | PROPERTY TAX \$ 7,135 | Address or description of property securing mortgage (see Instructions) | | | you daimed a non-deductible item. 11. Mortgage |
| Account number (see instructions) 687209752 | | | | | acquisition date |

Reminder: Include the property tax/real estate tax when entering the mortgage interest.

Gifts to Charity:

| St Peter's Church | \$2,900.00 |
|-------------------------------|------------|
| Mayo Clinic | \$1,000.00 |
| American Red Cross | \$500.00 |
| Goodwill (clothing/household) | \$478.00 |
| Miscellaneous Deductions: | |
| Safe deposit box | \$300.00 |
| Investment fees | \$1,978.00 |
| Tax return preparation | \$675.00 |
| | |

| Chamber of Commerce | \$75.00 |
|---------------------------|----------|
| Republican National Party | \$50.00 |
| AARP Foundation | \$100.00 |

Davenport Supplemental Exercise – Broker Statement | Capital Gains/Capital Losses

This supplement to the Senior Married Couple exercise is an additional lesson on broker statements and capital gains. Add this information to the existing Davenport tax return. Guidance on using this supplement in the classroom is provided in the *Instructor's Guide for Using the NTTC Workbook*.

| | | CORR | ECTED | | | _ |
|---|------------------------|---|---|-----------------------|--|---|
| PAYER'S name Street address City or town, state or province, con Telephone no. LINCOLN INVESTMENT S | | | Applicable Check Box on Form 8949 | | OMB No. 1545-0715 20 XX Form 1099-B | Proceeds From Broker and Barter Exchange Transactions |
| 197 ESSEX AVE JACKSONVILLE FL 32209 | | | 1a Description of Property (Example 25 SHARES IBM | 100 sh. XYZ | Co.) | |
| | | | 1b Date acquired | 1 | f or disposed 19/20XX | Copy B For Recipient |
| PAYER'S TIN F | 89-6XXXXXX 014-00-XXXX | | 1d Proceeds \$3,569.50 1f Accrued Market Discount | 1e Cost or o | other basis le loss disallowed | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP | | 2 Short term gain or loss Long term gain or loss Ordinary 4 Federal income tax withheld | Collectabl QOF | d, proceeds from: les | 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 | |
| Account number (see instructions) 4958672 CUSIP number FATCA filing requirement | | | 6 Reported to IRS Gross proceeds Net proceeds | | d, loss is not allowed ount in 1d | this income is taxable and the IRS determines that it has not been |
| | | | 8 Profit or (loss) realized in 20XX on closed contracts 10 Unrealized profit or (loss) on | open cont | d profiit or (loss) on racts - 12/31/20XX | reported. |
| 14 State Name 15 State identification | on no. 16 | State tax withheld | open contracts - 12/31/20XX | on contra | | |
| | | | 12 If checked, basis reported to IRS | 13 Bartering | | |
| Form 1099-B | | | | | | |

Michael provides a Form 1099-B from Lincoln Investment Services. Michael states he inherited the IBM shares from his uncle in 2014 and the value per share was \$105 at the time of his uncle's death.

Michael is unsure if they had a capital loss carryover. He brought a copy of last year's return prepared by a paid preparer. Upon examination you note a short-term loss carryover of \$1,309.

20XX TAX REPORTING STATEMENT

SONIC BROKERAGE SERVICES LLC

P.O. Box 1234 Albuquerque, NM 87125-8019 Account No. **\$12-123456** Customer Service: 800-555-1212 Recipient ID No. **014-********* Payer's Fed ID Number: 04-3******

Payer's Name and Address: STATE SERVICES LLC 123 IRVING BLVD JERSEY CITY, NJ 07310

MICHAEL & SOPHIA DAVENPORT 167 HOLLAND AVENUE YOUR CITY, YOUR STATE, YOUR ZIP

| Form 1099-DIV * | 20XX Dividends a | and Distributions | Copy B for Recipient (OMB No. 1545-0110) |
|--|------------------|--|---|
| 1a Total ordinary dividends 1b Qualified dividends 2a Total capital gain distributions 2b Unrecap. Sec 1250 gain. 2c Section 1202 gain. 2d Collectibles (28%) gain. 2e Section 897 ordinary dividends 2f Section 897 capital gain 3 Nondividend distributions 4 Federal Income tax withheld 5 Section 199A dividends | | 6 Investment expenses. 7 Foreign tax paid. 8 Foreign country or U.S. possession. 9 Cash liquidation distributions. 10 Noncash liquidation distributions. 11 FATCA filing requirement. 12 Exempt interest dividends 13 Specified private activity bond interest dividends. 14 State. 15 State identification no. 16 State tax withheld. | |

| Form 1099-INT * | 20XX Intere | st Income | Copy B for Recipient (OMB No. 1545-0112) |
|---|-------------|--|---|
| 1 Interest income | 43.13 | 10 Market discount | 0.00 # |
| 2 Early withdrawal penalty | 0.00 | 11 Bond premium | 0.00 # |
| 3 Interest on U.S. savings bonds and Treas, obligations | 0.00 | 12 Bond premium on U.S. Treasury obligations | 0.00# |
| 4 Federal income tax withheld | 0.00 | 13 Bond premium on tax-exempt bond | 0.00# |
| 5 Investment expenses | 0.00 | 14 Tax-exempt and tax credit bond CUSIP no | N/A |
| 6 Foreign tax paid | 0.00 | 15 State | N/A |
| 7 Foreign country or U.S. possession | N/A | 16 State identification no | N/A |
| 8 Tax-exempt interest | 0.00 | 17 State tax withheld | 0.00 |
| 9 Specified private activity bond interest | 0.00 | | |

Box 10, Box 11, Box 12, and Box 13 contain amounts for covered securities only.

^{*} 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.

20XX TAX REPORTING STATEMENT MICHAEL & SOPHIA DAVENPORT Account No. \$12-123456 Customer Service: \$0.0-5.55.124

Account No. **\$12-123456** Customer Service: 800-555-1212 Recipient ID No. 014-**-**** Payer's Fed ID Number: 04-3******

| Form 1099-MISC * | 20XX Miscellaneous | Income | Copy B for Recipient (OMB No. 1545-0115) |
|---|--------------------|---------------------------|---|
| 2 Royalties | 0.00 | 16 State tax withheld | |
| 3 Other income | 0.00 | 17 State/Payer's state no | N/ |
| 4 Federal income tax withheld | 0.00 | 18 State income | 0.00 |
| 8. Substitute payments in lieu of dividends or interest | 0.00 | | |

Summary of 20XX Original Issue Discount

| 1 Original issue discount for 20XX 0.0 2 Other periodic interest 0.0 3 Early withdrawal penalty 0.0 4 Federal income tax withheld 0.0 5 Market discount 0.0 6 Acquisition premium 0.0 | ** 9 ** 1 ** 1 ** 1 ** 1 | Original issue discount on U.S. Treasury obligations 0 Investment expenses 0 0 Bond premium 0 1 Tax-exempt OID 0 2 State 0 3 State/Payer's state no. 0 4 State tax withheld 0 | 0.00 ** 0.00 ** 0.00 ** |
|---|--------------------------------------|---|-----------------------------------|
|---|--------------------------------------|---|-----------------------------------|

^{**} Amounts of original issue discount are individually reported to the IRS. This summary contains only reportable amounts. Refer to the 20XX Original Issue Discount section of this statement for all details

| Summary of 20XX Proceeds From Broker and Barter Exchange Transactions | | | | | | | | | |
|---|-------------------|---------------------|-----------------------------|------------------------|-----------------------|-----------------------------------|--|--|--|
| 1099-B Section | Total Proceeds | Total Cost Basis | Total Market Discount | Total Wash Sales | Realized Gain/Loss | Federal Income Tax Withheld | | | |
| Short-term transactions for which basis is reported to the IRS | 41,200.06 | 52,482.02 | 0.00 | 0.00 | -11,281.96 | 0.00 | | | |
| Short-term transactions for which basis is not reported to the IRS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Long-term transactions for which basis is reported to the IRS | 26,327.32 | 23,771.86 | 0.00 | 0.00 | 2,555.46 | 0.00 | | | |
| Long-term transactions for which basis is not reported to the IRS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Transactions for which basis is not reported to the IRS and Term is Unknown | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | 67,527.38 | 76,253.88 | 0.00 | 0.00 | -8,726.50 | 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 taxae and the IRS determines that it has not been reported.

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. S12-123456 Customer Service: 800-555-1212 Recipient ID No. 014-**-**** Payer's Fed ID Number: 04-3******

Summary of 20XX Supplemental Information Not Reported to the IRS Margin Interest Paid 0.00 Currency Realized Gain/Loss (USD). 0.00 Tax Exempt Investment Expense 0.00 Actual Payment Shortfall. 0.00 Accrued Interest Paid on Purchases 0.00 Addition to Basis 0.00 Proceeds Investment Expenses 0.00 Account Fees. 1.978.00 Severance Tax 0.00 Short Dividends 0.00 Administrative Expenses 0.00 Money Market Realized Gain/Loss 0.00 Non-deductible Generic Expenses 0.00 Short/Long Term Realized Gain/Loss 0.00 Deductible Generic Expenses 0.00 Mortgage Pool Statement (MBS) 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 taxae and the IRS determines that it has not been reported.

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. S12-123456 Customer Service: 800-555-1212
Recipient ID No. 014-**-***** Payer's Fed ID Number: 04-3******

FORM 1099-B*

20XX 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 Proceeds are reported as gross proceeds unless otherwise indicated (a).(This Label is a Substitute for Boxes 2, 3, 5 & 6)

(IRS Form 1099-B box numbers are shown below in bold type)

| 1a Description | of property, Stock of | or Other Syr | mbol, CUSIP | | | | | | | |
|----------------|-----------------------|--------------|-----------------------------|-------------|-------------------------------|----------------------------------|------------------------------------|---------------|-------------------------------------|--------------------------------------|
| Action | Quantity | | 1c Date Sold or Disposed | 1d Proceeds | 1e Cost or Other Basis (b) | 1f Accrued Market Discount | 1g Wash Sale Loss Disallowed | Gain/Loss (-) | 4 Federal Income Tax Withheld | 14 State 16 State Tax Withheld |
| SONIC ENERG | Y, SSENX, 316391 | 234 | | | | | | | | |
| Sale | 513.136 | 05/14/X | X 11/12/XX | 20,535.70 | 25,000,00 | | | -4,464.30 | | |
| SONIC TECH | NOLOGY, SSTEX. | 316391235 | 5 | | | | 021111111000000 | | | |
| Sale | 2.737 | 04/09/XX | 02/15/XX | 125.63 | 114.14 | | | 11.49 | | |
| Sale | 32.876 | 12/14/XX | 02/15/XX | 1,509.01 | 1,467.88 | | | 41.13 | | |
| Subtotals | | | | 1,634.64 | 1,582.02 | | | | | |
| GO GETTER FL | IND, GGTIX, 9876 | 5432 | | | | | | | | |
| Sale | 256.258 | 06/21/XX | 11/21/XX | 19,029,72 | 25,900,00 | | | -6,870.28 | | |
| TOTALS | | | | 41,200.06 | 52,482.02 | 0,00 | 0.00 | | 0.00 | |
| | | | hort-Term Realize | | | | | 52.62 | | |
| | | Box A SI | hort-Term Realize | d Loss | | | | -11,334.58 | | |

^{*} 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.

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. S12-123456 Customer Service: 800-555-1212
Recipient ID No. 014-**-***** Payer's Fed ID Number: 04-3******

FORM 1099-B*

20XX Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No. 1545-0715

Long-term transactions for which basis <u>is reported</u> to the IRS --report on Form 8949 with Box D checked and/or Schedule D, Part II Proceeds are reported as **gross proceeds** unless otherwise indicated (a), (This Label is a Substitute for Boxes 2, 3, 5 & 6)

(IRS Form 1099-B box numbers are shown below in bold type)

| ta Description of | f property, Stock | or Other Sy | mbol. CUSIP | | | | | | | |
|-------------------|-------------------|---------------------|-----------------------------|-------------|-------------------------------|----------------------------------|------------------------------------|---------------|-------------------------------------|--------------------------------------|
| Action | Quantity | 1b Date Acquired | 1c Date Sold or Disposed | 1d Proceeds | 1e Cost or Other Basis (b) | 1f Accrued Market Discount | 1g Wash Sale Loss Disallowed | Gain/Loss (-) | 4 Federal Income Tax Withheld | 14 State 16 State Tax Withheld |
| GO GETTER FU | ND, GGTIX, 9876 | 5432 | | | | | | | | |
| Sale | 546.232 | 07/25/17 | 7 02/15/XX | 25,072.05 | 22,663.16 | | | 2,408.89 | | |
| Sale | 27.348 | 08/03/17 | 7 02/15/XX | 1,255.27 | 1.108.70 | | | 146.57 | | |
| Subtotals | | | | 26,327.32 | 23,771.86 | | | | | |
| TOTALS | | | | 26,327.32 | 23,771.86 | 0.00 | 0.00 | | 0.00 | |
| | | Box D L | ong-Term Realized | d Gain | | | | 2,555.46 | | |
| | | Box D L | ong-Term Realized | Loss | | | | 0.00 | | |

For arry transaction listed on Form 1099-B in a section indicating that "basis is reported to the IRS", we are reporting to the IRS: 1a Description of Property, 2 type of gain or loss (i.e. short-ferm or long-term), 3 basis reported to IRS, 6 Gross or Net Proceeds, and columns 1b, 1c, 1d, 1e, 1f, 1g, 4, 7, 14, 15 and 16. We are not reporting to the IRS; the Action, the Gain/Loss, and all subtotals and totals.

For any section 1256 option contracts we are reporting to the IRS: 1a Description of Property and totals for boxes 8, 9, 10 and 11.

For any transaction listed on Form 1099-B in a section indicating that "basis <u>Is not reported</u> to the IRS", we are reporting to the IRS; 1a Description of Property, 5 Noncovered security, 6 Gross or Net Proceeds, and columns 1c, 1d, 4, 14, 15 and 16. We are not reporting to the IRS; 2 type of gain or loss (i.e. short-term or long-term), the Action, the Gain/Loss, columns 1b, 1e, 1f, 1g, 2, 3 and 7 and all subtotals and totals,

Although Sonic makes every effort to provide accurate information, please bear in mind that you, the taxpayer, are ultimately responsible for the accuracy of your tax returns.

(b) Cost or other basis provided may include adjustments including, but not limited to, dividend reinvestment, return of capital/principal, wash sale loss disallowed, amortization, accretion, acquisition premium, bond premium, market discount, market premium, and option premium.

Amortization, accretion, and similar adjustments to cost basis are not provided for short-term instruments and unit investment trusts.

* 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.

20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

Account No. \$12-123456 Customer Service:

800-555-1212

Recipient ID No. 014-** Payer's Fed ID Number: 04-3*****

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-DIV Transactions

Total Ordinary Dividends and Distributions Detail

| Date | 1a Total Ordinary Dividends (includes 1b and 5) | Dividend Distributions | Short-Term Capital Gains | 1b Qualified Dividends | 5 Section 199A Dividends | 11 Exempt Interest Dividends | 12 Specified Private Activity Bond Interest Dividends | 7 Foreign Tax Paid |
|-----------|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------------|--|-----------------------|
| GLOBAL GI | ROWTH CL A, GGAIX, 123 | 456789 | | | | | | |
| 12/06/XX | 270.40 | | 102,57 | 167.83 | | | | |
| TOTALS | 270,40 | 0,00 | 102.57 | 167.83 | 0.00 | 0,00 | 0.00 | 0.00 |

Short-term capital gain distributions reported on monthly/quarterly account statements are included in 1a Total Ordinary Dividends on Form 1099-DIV

To see the 20XX State Percentages of Tax-Exempt Income for Sonic Federal Tax-Exempt Funds or the Percentage of Income from U.S. Government Securities for applicable Sonic Funds, visit Sonic.com/fundtaxinfo.

Total Capital Gains Distributions Detail

| Date | 2a Total Capital Gain Distr. (m) | Capital Gain Distributions Subject to Applicable Rate (m) | 2b Unrecaptured Section 1250 Gain | 2c Section 1202 Gain | 2d Collectibles (28%) Gain |
|------------|----------------------------------|--|--------------------------------------|-------------------------|-------------------------------|
| SONIC PORT | T A, SONIX, 23456789 | | | | |
| 09/13/XX | 1,055,99 | 1,055,99 | | | |
| 12/06/XX | 662.06 | 662.06 | | | |
| Subtotals | 1,718.05 | 1,718.05 | | | |
| GLOBAL GR | OWTH CL A. GGAIX. 123456789 | | | - | outs ats a a a de dunamentant |
| 12/06/XX | 1,794.04 | 1.794.04 | | | |
| TOTALS | 3,512.09 | 3,512.09 | 0,00 | 0.00 | 0.00 |

(m) 2a Total Capital Gain includes 2b. 2c and 2d. The portion of Capital Gain Distributions is subject to Applicable Rate.

20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

occupt No. \$12-123456 Customer Service

800-555-1212

Recipient ID No. 014-** Payer's Fed ID Number: 04-3*****

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-INT Transactions

Interest Income Details, Taxable Obligations

| Description, Sym | Description, Symbol, CUSIP | | | | | | | | |
|------------------|----------------------------|-----------------------|-----------------|----------------------------|--------------------|------------------------------|--|--|--|
| Date | 1 Interest Income | 6 Foreign Tax Paid | 11 Bond Premium | Noncovered Bond Premium | 10 Market Discount | Noncovered Market Discoun | | | |
| CASH, SCASH, | 345678912 | | | | | | | | |
| 01/31/XX | 2.65 | | | | | | | | |
| 02/28/XX | 3.29 | | | | | | | | |
| 03/29/XX | 6.59 | | | | | | | | |
| 04/30/XX | 8.11 | | | | | | | | |
| 05/31/XX | 6.30 | | | | | | | | |
| 06/28/XX | 3.90 | | | | | | | | |
| 07/31/XX | 0.22 | | | | | | | | |
| 08/30/XX | 0.22 | | | | | | | | |
| 09/30/XX | 0.22 | | | | | | | | |
| 10/31/XX | 0.28 | | | | | | | | |
| 11/29/XX | 2.68 | | | | | | | | |
| 12/31/XX | 8.67 | | | | | | | | |
| Subtotals | 43.13 | | | | | | | | |
| TOTALS | 43.13 | 0.00 | 0:00 | 0.00 | 0.00 | 0:00 | | | |

Important Tax Return Document Enclosed.

Evans/Bryant

User Notes

This exercise is designed for returning volunteers to refresh their tax law knowledge and TaxSlayer entry skills. It covers many (but not all) of the core subjects required to pass the IRS Advanced Exam. It also addresses common issues encountered at sites. It presents tax topics line-by-line in (the old) Form 1040 sequence. While volunteers can complete this exercise independently, it is well suited for Instructors to use in the classroom for those returning volunteers who would like refresher training. AGI and Refund Monitor spaces are included after each tax topic to aid in keeping the class on track as entries are made. Guidance on using this return in the classroom is in the *Instructor's Guide for Using the NTTC Workbook*. There is no state tax information included in this exercise. Instructors can add state tax information if desired, however, this exercise is not recommended for training on state tax returns.

Interview Notes

Janice and Carl have returned to your site again this year to file a joint tax return. Janice retired last year after 30 years teaching elementary school. Carl worked in the petroleum industry and retired in 2020 and began working as a petroleum and gas facility inspector. Carl was laid off last year and received unemployment compensation before being rehired to work part-time. Carl served in the military for three years and receives disability payments of \$250 per month from the VA as a result of injuries received during that service.

Janice is a victim of identity theft and provides the IRS CP01A letter with an IP PIN of 796453.

They have listed three people in Part II section 2 of the Intake/Interview & Quality Review Sheet (I&I Sheet):

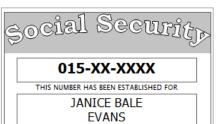
- Yvonne is Carl and Janice's daughter. She is a junior pursuing a nursing degree at Northern Kentucky University. Carl and Janice provide all of her support.
- Terri is Yvonne's son. He and Yvonne moved in with Carl and Janice two years ago. Carl and Janice provide all of his support.
- Penny is Janice's sister. She had a medical issue requiring major surgery last year. Penny receives a small amount of Social Security income only. Carl and Janice paid all of Penny's medical bills that were not covered by Medicare. Penny moved in with Carl and Janice to recover after her surgery. They provide more than 50% of Penny's support. She is not totally and permanently disabled.
- Terri and Penny are nicknames. Their given names are on the Social Security cards.

| | Part |
|----------------------------------|--|
| | Part 1. Y: JAI 2. Y: CAI 3. M 870 4. Y: JA 7. Y: JU 10. 0 11. 12. 1 Part 1. A: W |
| | 2. Ye |
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| <u>a</u> | 4. Y |
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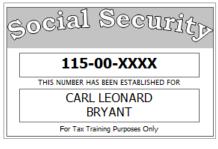
| Form 13614-C | | | | | | sury - Interna | | | Service of | | | OMB N | E-militer- |
|---|-----------------------------|---|--|-------------------------|---|--------------------------|-----------------------|--|--|------------------------------------|---|--|---|
| (October 2023) | | Int | ake/In | terv | ew & | Quali | ty Re | view S | neet | | | 1545- | 1964 |
| You will need: • Tax Information such as • Social security cards of • Picture ID (such as valid) | ITIN letters f | for all pers | ons on yo | | | You a compl | re respo ete and | nsible for accurate i | 1-4 of this fo the informa nformation. lease ask th | tion on yo | | | |
| | | ers are trai To report u | | | • | | | | ighest ethic | al standar | ds. | | |
| Part I - Your Personal Inform | | | | | | | | | | | | | |
| 1. Your first name JANICE | idion (ii jou | | 1.I. La: | st name | | 00 111 010 0 | | | Best contact 295-555-1 | number | Are yo | ou a U.S. cit | izen? No |
| 2. Your spouse's first name CARL | | N L | I.I. La: | st name | | - A - F | | | Best contact 295-565-3 | | Is you | ir spouse a l | U.S. citizen? |
| 3. Mailing address 8705 SOMERSBY WAY | | | | | | | City YOUR C | ITY | 4-7-7-1 | | State YOUR | STATE Y | IP code OUR ZIP |
| 4. Your Date of Birth | 5. Your job ti | itle | 195 | 6. | Last year | were you | T. | | - 77 | a. Fu | II-time stud | dent 🔲 Y | es 🗸 No |
| JAN 15, 1965 | RETIRED | TEACH | IER | b. | Totally ar | nd perman | nently dis | abled 🗌 | Yes 🗸 N | lo c. Leg | gally blind | □ Y | es 🗸 No |
| 7. Your spouse's Date of Birth 8. Your spouse's job title INSPECTOR | | | | | | , was you nd permar | | oouse: a. Full-time student ☐ Yes ☑ No tly disabled ☐ Yes ☑ No c. Legally blind ☐ Yes ☑ No | | | | | |
| 10. Can anyone claim you or y | our spouse as | a depende | nt? | | | | | | Yes 📝 N | No 🔲 Ui | nsure | | |
| 11. Have you, or your spouse, | or dependent | ls been a vi | ctim of tax | related | identity t | heft or bea | en issued | an Identity | Protection | PIN? | | ✓ Y | es 🗌 No |
| 12. Provide an email address | (optional) (this | email addr | ess will no | ot be us | ed for cor | ntacts from | the Inte | mal Reven | ue Service) | | | | |
| Part II - Marital Status and H | ousehold Info | ormation | | | | | | | | | | | |
| As of December 31, 2023, w was your marital status? | | ever Married arried | | | | stered don married in | | rtnerships, | civil unions, | or other fo | rmal relati | | ler state law) lo |
| *If using 2022 software, substitute 2022 wherever 202 used on this intake form.* | ☐ Le | vorced egally Separ idowed | Da ated Da | ate of fir ate of se | nal decree | e naintenand | | | the last six i | months of 2 | 2023? 🔽 | Yes 🗆 N | lo |
| 2. List the names below of: • everyone who lived with yo | ou last vear (o | ther than vo | our spouse | 9) | | | | If ad | ditional spac | e is neede | d check h | ere 🗌 and li | ist on page 3 |
| · anyone you supported but | | | | | | | | | To be co | mpleted b | y a Certif | ied Volunte | er Preparer |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | Resident of US, Canada, or Mexico (ast year (yes/no) | | last year (yes/no) | Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | 50% of his/ her own support? | Did this person have less than \$4,400 of income? (yes/no/n/s) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | half the cost of maintaining a home for this person? |
| (a) | (b) | (C) | (d) | (e) | (f) | (g) | (h) | (i) | | (yes/no/n/a) | | | (yes/no) |
| TERRI THOMAS | MAY 8,2019 | 1 | 12 | У | У | S | N | N | | | | | |
| YVONNE BRYANT | MAR 13,1999 | 77.77 | 12 | У | У | S | y N | N | | | | | |
| PENNY EVANS | MAR 17, 1953 | STOLEK | 10 | У | У | 5 | N | N | | | | | |

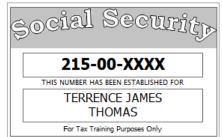
| s | No | Unsure | Part III - Income - Last Year, Did You (or Your Spouse) Receive |
|-----|----------|--------|---|
| | | П | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? |
| | 1 | | 2. (A) Tip Income? |
| 1 | 1 | | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| | | | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| | | | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| | V | | 6. (B) Alimony income or separate maintenance payments? |
| | | | 7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) |
| | | | 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099? |
| 1 | | | 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S,1099-B |
| 1 | | | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| 1 | | | 11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R) |
| 1 | | | 12. (B) Unemployment Compensation? (Form 1099G) |
| | | | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| ŀ | | | 14. (M) Income (or loss) from rental property? |
| | | | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.) |
| 5 | No | Unsure | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay |
| 1 | | | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No |
| 1 | | | 2. Contributions or repayments to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other |
| | | | (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| ľ | | П | 4. (A) Any of the following? ✓ (A) Medical & Dental (including insurance premiums) ✓ (A) Mortgage Interest? (Form 1098) ✓ (B) Charitable Contributions? |
| ۱ | | | 5. (B) Child or dependent care expenses such as daycare? |
| | | | 6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| | | | 7. (A) Expenses related to self-employment income or any other income you received? |
| 1 | | | 8. (B) Student loan interest? (Form 1098-E) |
| | No | Unsure | Part V - Life Events - Last Year, Did You (or Your Spouse) |
| 1 | | | 1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| İ | | | 2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A) |
| H | 7 | | 3. (A) Adopt a child? |
| - 0 | V | | 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? |
| 9. | V | | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| | V | | 6. (A) Receive the First Time Homebuyers Credit in 2008? |
| | | | 7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? |
| - 7 | | V | 8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| | | | 9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |

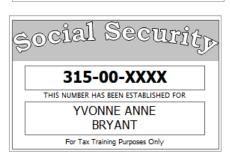
| | | | Pag |
|--|--|--|---|
| Additional Information and Questions | | | |
| Would you like to receive written common | 그러워 교육이 되는 사람이 있는 것이 되었다. 얼마를 가득하고 하다 가루 | | THE CASE AND TANKED AND A 19TH OF THE STATE |
| Presidential Election Campaign Fund | | The second second second | |
| Check here if you, or your spouse if fill | | ☐ You | ☐ Spouse |
| If you are due a refund, would you like | a. Direct deposit ☑ Yes □ No | | ase U.S. Savings Bonds c. To split your refund between different account ☐ Yes ☑ No |
| 4. If you have a balance due, would you l | like to make a payment directly from y | our bank accou | unt? ☐ Yes ☑ No |
| 5. Did you live in an area that was declar | red a Federal disaster area? Yes | ✓ No | If yes, where? |
| 6. Did you, or your spouse if filing jointly | , receive a letter from the IRS? | ☐Yes | ☑ No |
| 7. Would you like informatioin on how to | vote and/or how to register to vote? | ☐ Yes | ☑ No |
| | | | ncial assistance. The data from the following questions may be used by Your answers will be used only for statistical purposes. These question |
| 8. Would you say you can carry on a cor | nversation in English, both understand | ing & speaking | g? 🗹 Very well 🗌 Well 🗀 Not well 🗀 Not at all 🗀 Prefer not to answe |
| 9. Would you say you can read a newspi | | ✓ Very well | |
| 10. Do you or any member of your house | ehold have a disability? | Yes | ☑ No ☐ Prefer not to answer |
| 11. Are you or your spouse a Veteran fro | om the U.S. Armed Forces? | ☑ Yes | ☐ No ☐ Prefer not to answer |
| 12. Your race? | | | |
| ☐ American Indian or Alaska Native 13. Your spouse's race? | ☐ Asian ☐ Black or African Ame | rican 🗌 Nativ | lve Hawaiian or other Pacific Islander 💹 White 🔲 Prefer not to answer |
| ☐ American Indian or Alaska Native ☐ No spouse | ☐ Asian ☐ Black or African Ame | rican Nativ | ive Hawaiian or other Pacific Islander 🛛 White 🗀 Prefer not to answer |
| 14. Your ethnicity? | ☐ Hispanic or Latino ☑ Not His | panic or Latino | ☐ Prefer not to answer |
| 15. Your spouse's ethnicity? | | panic or Latino | |
| Additional comments | - And Control of States of | Account on Confession St. | |
| | | | |
| do not receive it, and whether your response is volu- you relative to your interest and/or participation in the volunteer return preparation sites or outreach activi- | untary, required to obtain a benefit, or mandator he IRS volunteer income tax preparation and ou ties. The information may also be used to estab | for the information, y. Our legal right to treach programs. Th lish effective control | uction Act Notice If why we are asking for it, and how it will be used. We must also tell you what could happen if we can ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting the information you provide may be furnished to others who coordinate activities and staffing at loss, send correspondence and recognize volunteers. You'r response is voluntary. However, if you perwork Reduction Act requires that the IRS display an OMB control number on all public |
| information requests. The OMB Control Number for please write to the Internal Revenue Service, Tax P Catalog Number 52121E | roducts Coordinating Committee, SE:W:CAR:M | omments regarding P:T:T:SP, 1111 Con www.irs.gov | og the time estimates associated with this study or suggestion on making this process simpler, constitution Ave. NW, Washington, DC 20224 Form 13614-C (Rev. 10-20 |

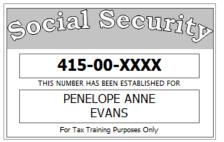


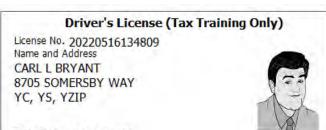
For Tax Training Purposes Only











License No. 20220516135014 Name and Address JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP

Birth Date

Driver's License (Tax Training Only)

Birth Date 09/08/1955
Issue Date 08/19/2022

Expiration Date 08/19/2027

Issue Date 12/26/2021 Expiration

01/15/1965

Expiration Date 12/26/2026

| JANICE BALE EVANS CARL L BRYANT | 1234 |
|------------------------------------|---------|
| 8705 SOMERSBY WAY YC, YS, YZIP | |
| PAY TO THE | \$ |
| ORDER OF | 2011420 |
| | DOLLARS |
| FIRST COAST CREDIT UNION | |
| PO BOX 167 YC,YS YZIP | |
| For | |
| 325070760 987123654 1234 | |

Wages

| | | s's social security number 5-00-XXXX | OMB No | | ave. accurate, AST! Use | (RSP) | file | Visit the IRS website at www.irs.gov/efile |
|--|--------------|--|----------|------------------------------------|----------------------------|----------------------|------------------|--|
| b. Employer identification i | number (EIN) | | | 1. Wages, tips, other compensation | | | 2. Federal ir | ncome tax withheld |
| 25-6XXXXXX | | | | \$1 | 3,641.85 | | | \$1,328.00 |
| c. Employer's name, addre | ss,and ZIP o | ode | | 3. Social secur | ity wages | | 4. Social sec | curity tax withheld |
| | | | | \$1 | 3,641.85 | | | \$845.79 |
| PETROLEUM OIL 8 | k GAS | | | 5. Medicare wa | ages and tips | | 6. Medicare | tax withheld |
| 624 KASPAR DRIV | E | | | \$1 | 13,641.85 | | | \$197.81 |
| INDIANAPOLIS IN | 46204 | | | 7. Social secur | ity tips | | 8. Allocated | tips |
| d. Control number 485207 | | | | 9. | | | 10. Depend | ant care benefits |
| e. Employee's first name a Employee's address and | | .ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 |
| CARL L BRYANT 8705 SOMERSBY \ YC, YS, YZIP | WAY | | | 13.Statutory Employee | | nird-party ck pay | 12b. | |
| | | | | 14. Other BONUS | 1,0 | 00.00 | 12c. | |
| | | | | | | | 12d. | |
| 15. State Employer's stat | | 16. State wages, tips, et \$13,641.85 | c. 17. S | tate income tax | 18. Local wage | es, tips, etc. | 19. Local income | tax 20. Locality name |
| 13 312 | ^^ | \$13,041.03 | + | 014.00 | | | | |
| Form W-2 Wa | | | | 20 | XX | | | |
| | | ee's FEDERAL Tax Retu he Internal Revenue Servi | | | | | | |

| | | | e's social security number 5-XX-XXXX | OMB N | | ave. accurate, AST! Use | IRSE | file | Visit the IRS website at www.irs.gov/efile | |
|--------------------|--------------------------------------|---------------|---|----------|---------------------------------|----------------------------|----------------------|------------------|--|--|
| b. Employ | er identification i | number (EIN) | | | 1. Wages, tips | , other comper | nsation | 2. Federal ir | ncome tax withheld | |
| 25-5 | 25-5XXXXXX | | | | | 23,010.27 | | | \$2,100.00 | |
| c. Employ | er's name, addre | ss,and ZIP o | ode | | Social securi | ity wages | | 4. Social sec | curity tax withheld | |
| | | | | | \$2 | 4,010.27 | | | \$1,488.64 | |
| JEFFER | RSON COUN | TY SCHO | OL DISTRICT | | 5. Medicare wa | | | 6. Medicare | tax withheld | |
| 12210 | ROBIN ROA | ND. | | | \$2 | 24,010.27 | | | \$348.15 | |
| INDIA | NAPOLIS IN | 46204 | | | 7. Social secur | ity tips | | 8. Allocated | 8. Allocated tips | |
| d. Contro 45870 | | | | | 9. | | | 10. Depend | ant care benefits \$1,000.00 | |
| | ee's first name a | | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | tructions for box 12 | |
| Employ | ee's address and | ZIP code | | | | | | E | \$1,000.00 | |
| 8705 9 | E BALE EVAN GOMERSBY \ S, YZIP | | | | Employee | | hird-party ck pay | 12b. DD | \$4,734.53 | |
| , | , | | | | 14. Other | | | 12c. | | |
| | | | | | | | | 12d. | | |
| | | | | | | | | | | |
| 15. State YS | Employer's stat | | 16. State wages, tips, et \$23,010.27 | c. 17. S | tate income tax 1,251.00 | 18. Local wag | es, tips, etc. | 19. Local income | tax 20. Locality name | |
| l | W-2 Wa | | | | 20 | XX | | | | |
| Сору В | - To Be FIled W | ith Employ | ee's FEDERAL Tax Reti | ırn. | | | | | | |
| This infor | mation is being f | urnished to t | he Internal Revenue Servi | ce. | | | | | | |

| | GI | Ċ | Refund Monitor \$ |
|---|-------|---|-------------------|
| J | (- 1 | ` | Retund Monitor S |

Interest

| | | CORREC | CTED (if checked) | | | | |
|--|-----------------------|-------------------------|---|--|-----------------------------|--|--|
| PAYER'S name Street address City or town, state or province, o Telephone no. | country, ZIP or forei | gn postal code | Payer's RTN (optional) | OMB No. 1545-0112 | Interest | | |
| FIRST COAST CREDIT UNION PO BOX 167 YC,YS,YZIP | | | 1 Interest income \$238.00 | | 20 XX Form 1099-INT | Income | |
| | | | 2 Early withdrawal penalty \$23.00 | | | Сору Е | |
| PAYER'S TIN 25-7XXXXXX | RECIPIENT'S TIN | XXX | 3 Interest on US Savings Bonds and Treas. obligations | | | For Recipient | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, c | | gn postal code | 4 Federal income tax withheld 6 Foreign Tax Paid | 5 Investment expenses 7 Foreign Country or US possession | | This is important tax information and is being furnished to the IRS. If you are | |
| CARL L BRYANT JANICE B EVANS 8705 SOMERSBY WAY | | | 8 Tax exempt interest \$45.00 | | d private activity bond | required to file return, a negligend penalty or oth sanction may be imposed on you this income | |
| YC, YS, YZIP | | FATCA filing requirment | - 10 Market Discount | 11 Bond Premium | | taxable and the IRS determines that it has not been reported | |
| | | | 12 Bond premium on Treasury obligations | 13 Bond P | remium on tax-exempt bond | | |
| Account number (see instructions | ;) | | 14 Tax-exempt and tax credit bond CUSIP no. | 15 State | 16 State Identification no. | 17 State tax withheld | |

| AGI \$ Refund Monitor | \$ |
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|-----------------------|----|

Dividends

Excerpt from 20XX Baker Financial Broker Statement

| Baker F | inancial Services | | | TAX REPORTING STA | TEMENT |
|-----------|---|------------------|---------|---|---------------|
| PO Box | 237 | 20XX | | Carl Bryant and Janio | e Evans |
| Jackson | ville FL 32209 TA | AX INFORMATION S | SUMMAR | Y 8705 Somersby Way, YC, | YS, YZIP |
| Account | No. 111-227 | | | | |
| Payer's T | IN: 25-701XXXX | | | 115 | -00-XXXX |
| Form 10 | 99-DIV Dividends and Distributions | | Form 10 | 99-INT Interest Income | |
| Copy B f | or Recipient (OMB NO. 1545-0110) | | 1.2 | or Recipient (OMB NO. 1545-0112) | |
| Box | | <u>Amount</u> | Box | | Amount |
| 1a | Total Ordinary Dividends | 545.89 | 1 | Interest Income | 0.00 |
| 1b | Qualified Dividends | 256.50 | 2 | Early Withdrawal Penalty | 0.00 |
| 2a | Total Capital Gain Distributions (Includes 2b - 2d) | 49.78 | 3 | Interest on U.S. Savings Bonds and Treas. Obligations | 0.00 |
| 2b | Unrecaptured 1250 Gain | 0.00 | 4 | Federal Income Tax Withheld | 0.00 |
| 2c | Section 1202 Gain | 0.00 | 5 | Investment Expenses | 0.00 |
| 2d | Collectibles (28%) Gain | 0.00 | 6 | Foreign Tax Paid | 0.00 |
| 2e | Section 897 ordinary dividends | 0.00 | 7 | Foreign Country or U.S. Possession | |
| 2f | Section 897 capital gain | 0.00 | 8 | Tax-Exempt Interest | 0.00 |
| 3 | Nondividend Distributions | 16.23 | 9 | Specified Private Activity Bond Interest | 0.00 |
| 4 | Federal Income Tax Withheld | 0.00 | 10 | Market Discount | 0.00 |
| 5 | Section 199A Dividends | 126.78 | | Market Discount on Noncovered Securities | 0.00 |
| 6 | Investment Expenses | 0.00 | 11 | Bond Premium | 0.00 |
| 7 | Foreign Tax Paid | 5.13 | 12 | Bond Premium on Tax-Exempt Bond | 0.00 |
| 8 | Foreign Country/U.S. Possession: | Various | 13 | Bond Premium on tax Exempt Bonds | |
| 9 | Cash Liquidation Distributions | 0.00 | 15 | State | YS |
| 10 | Non-Cash Liquidation Distributions | 0.00 | 16 | State Identification No. | XXXX |
| 11 | FATCA filing requirement | | 17 | State Tax Withheld | 0.00 |
| 12 | Exempt-Interest Dividends | 0.00 | | FATCA filing requirement | |
| 13 | Specified Private Activity Bond Interest Dividends | 0.00 | | | |
| 14 | State | YS | | | |
| 15 | State Identification No | XXXX | | | |
| 16 | State Tax Withheld | 0.00 | | | |

AGI \$_____ Refund Monitor \$__

Business income

After Janice retired from teaching, she started a small business on September 1, 2023, out of her home typing medical transcripts. She worked for and received a Form 1099-NEC from Heartfelt Medical Center. She also received cash payments from various local doctors. Janice maintained a business ledger and provided a summary of income and expenses.

| | | | CORRE | ECTED (if checked) | | |
|---|--|-----------------|-------------------------------|---|---|---|
| PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HEARTFELT MEDICAL CENTER 674 WELLNESS RD YC YS YZIP | | | | OMB No. 1545-0116 20 XX Form 1099-NEC | Nonemployee Compensation | |
| | • | | | 1 Nonemployee compensati \$1,602.00 | on | Copy B For Recipient |
| PAYER'S TIN | 34XXXX | RECIPIENT'S TIN | | 2 | | This is important tax |
| Street address | RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | 3 | | information and is being furnished to the IRS. If you are required to file a return, a negligence |
| 8705 SOM | JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP | | 4 Federal income tax withheld | | penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| | | | FATCA filing requirment | | | |
| Account numb | er (see instructions | 5) | | 5 State tax withheld | 6 State/Payer's state no. | 7 State income |
| Form 1099 | -NEC | | | I | | |
| Income: | Heartfelt N | ∕ledical Cent | er | \$1,602.00 | | |
| | Doctors | | | \$1,375.00 | | |
| Expenses: | Paper | | | \$51.34 | | |
| | Printer car | tridge | | \$89.49 | | |
| | Liability ins | surance | | \$300.00 | | |
| | Advertising | 3 | | \$92.16 | | |

Mileage: Commuting -0, Business -654, Other -6,346. She placed the car in service on 1 September and has a written record of her mileage. They have two vehicles.

Healthcare information: Janice had healthcare from the school system through August 2023. She did not start new health Insurance until 1 January 2024. The school district did not offer subsidized long-term care (LTC) coverage.

| AGI \$ | Refund Monitor | \$ |
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| · | | · |

Capital Gain/Loss

| | | CORR | ECTED | | |
|---|-----------------|---|--|---|--|
| PAYER'S name Street address City or town, state or province, or Telephone no. LINCOLN INVESTMENTS | | r foreign postal code | Applicable Check Box on Form 8949 | OMB No. 1545-0715 20 XX Form 1099-B | Proceeds From Broker and Barter Exchange Transactions |
| 197 ESSEX AVE JACKSONVILLE FL 3220 | 9 | | 1a Description of Property (Example 25 SHARES ABC STOCK | 100 sh. XYZ Co.) | |
| | | | 1b Date acquired | 1c Date sold or disposed 08/19/20XX | Copy B For Recipient |
| PAYER'S TIN 89-6XXXXXX | RECIPIENT'S 015 | TIN -XX-XXXX | 1d Proceeds \$3,172.00 1f Accrued Market Discount | 1e Cost or other basis 1g Wash sale loss disallowed | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP | | 2 Short term gain or loss Long term gain or loss Ordinary 4 Federal income tax withheld | 3 If checked, proceeds from: Collectables QOF 5 If checked, noncovered security | 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. | |
| Account number (see instructions) 5629851 CUSIP number FATCA filing requirement | | 6 Reported to IRS Gross proceeds Net proceeds 8 Profit or (loss) realized in 20XX on dosed contracts | 7 If checked, loss is not allowed due to amount in 1d 9 Unrealized profiit or (loss) on open contracts - 12/31/20XX | | |
| 14 State Name 15 State identification no. 16 State tax withheld | | 10 Unrealized profiit or (loss) on open contracts - 12/31/20XX | 11 Aggragate profit or (loss) on contracts | | |
| | | | 12 If checked, basis reported to IRS | 13 Bartering | |
| Form 1099-B | | | | | |

Janice inherited this stock from her uncle when he died in 2015. The value of the stock on his date of death was \$105 per share.

Excerpt from their 20XX broker statement from Baker Financial. Review of the broker statement shows various dates for date acquired and date sold for both the short and long term transactions.

| Baker F | inancial Services | | | | TAX REPORTING STATEMENT |
|-------------------------|--|--------------------|-------------------------|------------------------------|-------------------------------|
| PO Box 237 | | 20XX | | Carl Bryant and Janice Evans | |
| Jackson | ville FL 32209 | | TAX INFORMATION SUMMARY | 87 | 05 Somersby Way, YC, YS, YZIP |
| Account | No. 111-227 | | | | |
| Payer's T | IN: 25-701XXXX | | | | 115-00-XXXX |
| Summar | y of Proceeds, Gains & Losses, A | djustments and Wit | hholding | | |
| Term | Form 8949 type | Proceeds | Cost basis | Wash Sale loss disallowed | Net Gain or Loss(-) |
| Short Short Short | A (basis reported to IRS) B (basis not reported to IRS) C (Form 1099-B not received) | 41,200.06 | 52,482.02 | | (11,281.96) |
| | Total Short-Term | 41,200.06 | 52,482.02 | | (11,281.96) |
| Long Long Long | D (basis reported to IRS) E (basis not reported to IRS) F (Form 1099-B not received) | 26,327.00 | 23,771.86 | | 2,555.46 |
| | Total Long-Term | 26,327.00 | 23,771.86 | | 2,555.46 |
| | Grand Total | 67,527.38 | 76,253.88 | | (8,726.50) |

Carl was unsure if they had any capital loss carryover. A review of last year's return in TaxSlayer showed a long term loss carryover of \$1,689.

| AGI \$ | Refund Monitor | \$ |
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| т | | T |

IRA Distributions

| CORRECTED (if checked) | | | | | | Distributions From | |
|---|-------------------------------|----------------------------|----------------------------------|--------------------------|--|--------------------|--|
| PAYER'S name Street address City or town, state or provinc Telephone no. | 2a Taxable amount | | 20 XX | , | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | | |
| TEACHERS FEDERAL 174 WEST PIKE RD YC, YS, YZIP | CREDIT UNIC | DN | 2b Taxable amou not determin | | Total Distribution | X | Copy B Report this |
| | | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$42 | 25.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 35-2XXXXXX | | | | tributions/ oth or | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt. City or town, state or provinc JANICE BALE EVANS 8705 SOMERSBY WA YC, YS, YZIP | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS | | |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total % | 9b Total Employee Contri | butions | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | nheld | 15 State/Payer's state no. | | 16 State distribution |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | 1 | 1 | | 1 | | |

| AGI \$ | Refund Monitor \$ |
|--------|--------------------|
| ק וטה | NCIUIIU MOIIILOI 9 |

Pensions and Annuities

Janice retired in 2022, took a lump sum pension, and rolled it into an IRA.

| CORRECTED (if checked) | | | | | | Distributions From Pensions, Annuities, | |
|---|---|-------------------------------|--|------------------------|--|--|--|
| PAYER'S name Street address City or town, state or provinc Telephone no. | 1 Gross distribution \$234,975.00 2a Taxable amount | | 20 XX | | Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | | |
| YALE BANK AND TRU TRUSTEE JEFFERSON PO BOX 1674 | | | 2b Taxable amount not determined. | | Total Distribution | X | Copy B Report this income on your |
| CHICAGO IL 60601 | | | 3 Capital gain (in in box 2a). | ncluded | 4 Federal income tax withheld | | federal tax return. If this form shows |
| PAYER'S TIN 27-2XXXXXX | | | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal | | | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | | This information is being furnished to |
| JANICE BALE EVANS 8705 SOMERSBY WA | Y | | G | | | % | the IRS |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contri | butions | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | hheld | 15 State/Payer's state no. | | 16 State distribution |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | 1 | 1 | | 1 | | 1 |

| CORRECTED (if checked) | | | | | | | Distributions From Pensions, Annuities, |
|--|---|----------------------------|--|--------------|---|--|--|
| PAYER'S name Street address City or town, state or province, Telephone no. ALPINE PENSION FUNI | 1 Gross distributi \$13 2a Taxable amou | ,456.00 | 20 XX Form 1099-R | | Pensions, Annutues, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | | |
| 7588 PEACHTREE ST ATLANTA GA 30301 | | | 2b Taxable amou not determine | | Total Distribution | | Copy B Report this |
| ATENTA GA 30301 | | | 3 Capital gain (in in box 2a). | duded | 4 Federal income tax withheld \$1,37 | 74.00 | income on your federal tax return. If this form shows |
| PAYER'S TIN 94-1XXXXXX | | | 5 Employee contributions/ Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no City or town, state or province, CARL L BRYANT 8705 SOMERSBY WAY | foreign postal | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS | |
| YC, YS, YZIP | | | 9a Your percenta distribution | nge of total | 9b Total Employee Contri \$10,01 | | |
| | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | held | 15 State/Payer's state no. | | 16 State distribution |
| Account number (see instructions) 13 Date of payment | | | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| Form 1099-R | | | | | | | |

Carl states he started receiving this pension on 1 May 2020. He did not select joint and survivor.

AGI \$_____ Refund Monitor \$_____

Rents/Royalties (Schedule E)

Carl and Janice rent space on an empty parcel they own to a beekeeper/honey producer.

CORRECTED (if checked) OMB No. 1545-0115 1 Rents PAYER'S name Miscellaneous \$800.00 City or town, state or province, country, ZIP or foreign postal code Income Telephone no. 2 Royalties JERRY'S LOCAL HONEY 142 COUNTY RD 13 Form 1099-MISC Copy B For Recipient YC, YS, YZIP 3 Other Income 4 Federal income tax withheld This is important tax PAYER'S TIN RECIPIENT'S TIN 5 Fishing boat proceeds 6 Medical and health care payments information and is 44-5XXXXXX 015-XX-XXXX being furnished to the Internal Revenue Service. If you are RECIPIENT'S name Street address (including apt.no.) 7 Payer made direct sales 8 Substitute payments in lieu of required to file a totaling \$5,000,00 or more of dividends or interest return, a negligence penalty or other City or town, state or province, country, ZIP or foreign postal code consumer products recipient for resale sanction may be JANICE BALE EVANS imposed on you if 9 Crop Insurance proceeds 10 Gross proceeds paid to an 8705 SOMERSBY WAY this income is taxable and the IRS YC, YS, YZIP determines that it has not been reported. 11 Fish purchased for resale 12 Section 409 deferrals 13 FATCA filing 14 Excess golden parachute 15 Gross proceeds paid to an requirment attorney payments 16 State tax withheld 17 State/Payer's state no. 18 State income Account number (see instructions) 2nd TIN not. 1099-MISC

AGI \$ Refund Monitor \$

Unemployment benefits

Form SSA-1099-SM

Social Security

| CORRECTED (if checked) | | | | | | |
|--|------------------------------------|---|---|--------------|---|--|
| PAYER'S name | | 1 Unemployment compensation | OMB No. 1545-0120 | | | |
| Street address City or town, state or province, c Telephone no. | ountry, ZIP or foreign postal code | \$1,250.00 | 00000 | | Certain | |
| STATE UNEMPLOYMENT 36 COUNTY PLAZA YC, YS, YZIP | F COMMISSION | 2 State or local income tax refunds, credits or offsets | 20 X X | 20 XX Govern | | |
| ,, | | | Form 1099-G | | | |
| | | . Box 2 amount is for tax year | 4 Federal income tax withheld | | Сору В | |
| PAYER'S TIN | 'ER'S TIN RECIPIENT'S TIN | | \$125.0 | | .00 For Recipient This is important tax | |
| 13-5XXXXXX | 115-00-XXXX | | | | 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 | |
| RECIPIENT'S name Street address City or town, state or province, o | ountry, ZIP or foreign postal code | 5 RTAA payments | 6 Taxable grants | | | |
| CARL L BRYANT 8705 SOMERSBY WAY | | 7 Agriculture payments | 8 If checked, box 2 is trade or business income > | | | |
| YC, YS, YZIP | | 9 Market gain | | | income is taxable and the IRS determines that it has not been | |
| | | 10. State 10b State identificat | ion no. 11 State income | tax withheld | reported. | |
| Account number (see instructions |) | | | | | |
| Form 1099-G | | | • | | | |

| FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT | | | | | | | |
|---|-------------------------------|--|---|--|--|--|--|
| 20 XX O PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION. | | | | | | | |
| Box 1. Name CARL LEONARD BRYANT | | | Box 2. Beneficiary's Social Security 115-00-XXXX | | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | | |
| \$16,582.80 | | | \$16,582.80 | | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | | |
| Paid by check or direct deposit | \$13,404.00 | | | | | | |
| Medicare Part B premiums deduct from your benefits | \$1,978.80 | | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | | | | | |
| Total Additions | \$3,178.80 | Box 6. Volu | intary Federal Income Tax Withheld | | | | |
| Benefits for 20XX | \$16,582.80 | \$1,200.00 | | | | | |
| | | | Box 7. Address CARL LEONARD BRYANT 8705 SOMERSBY WAY | | | | |
| Benefits for 20XX-1 | | | YC, YS, YZIP | | | | |
| Benefits for 20XX-2 | | | | | | | |
| Benefits for 20XX-3 | | Box 8. Claim Number (use this number if you need to contact SSA) 115-00-XXXXA | | | | | |

AGI \$_____ Refund Monitor \$____

AGI \$_____ Refund Monitor \$_____

Other income

| | CORI | RECTED (if checked) | | OMB No 1545-0238 |
|---|-----------------------------------|---|---|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISION 578 DOLLAR TREE AVE YC, YS,YZIP | | 1. Reportable winnings \$2,000.00 3. Type of wager LOTTERY 5. Transaction 7. Winnings from identical wagers | Date won 06/28/20XX Federal income tax withheld \$200.00 Race Cashier | 20 XX Form W2-G Certain Gambling |
| PAYER'S Federal identification number 86-0XXXXXX WINNER'S name, street address, city province, country, ZIP or Foreign Post | 800-555-1212 or town, state or | 9. Winner's taxpayer identification no. 015-XX-XXXX 11. First I.D. | 10. Window 12. Second I.D. | Winnings This information is being furnished to the Internal Revenue Service |
| JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP | 5 SOMERSBY WAY | | 14. State Winnings 16. Local Winnings | Copy B Report this income on your federal tax return. If this form shows federal income |
| | | 17. Local income tax withheld | 18. Name of locality | tax withheld in box 4, attach this copy to your return. |
| | | dge and belief, the name, address, taxpay ment from identical wagers, and no other p | | |
| Signature > | | Date > | | |
| Form W-2G | | | | |

| | CORRE | CTED (if checked) | | |
|--|-------------------------------------|---|---|--|
| CREDITOR'S name Street address City or town, state or province, | country, ZIP or foreign postal code | 1 Date of Identifiable Event 12/01/2021 | Cancellation | |
| Telephone no. CHASE CARD SERVICES | | 2 Amount of debt discharged \$1,834.89 | 20 XX | of Debt |
| PO BOX 17799 WILMINGTON DE 1985 | 0-7799 | 3 Interest if included in Box 2 \$237.16 | Form 1099-C | |
| | | 4 Debt description CREDIT CARD | | Copy B For Debtor |
| CREDITOR'S TIN 76-5XXXXXX | DEBTOR'S TIN 015-XX-XXXX | | | This is important tax information and is being furnished to the IRS. If you are required to file a |
| DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code | | 5 If checked, the debtor was repayment of this debt | return, a negligence penalty or other sanction may be | |
| JANICE EVANS/CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP | | | | from this transaction and the IRS determines that it has not been reported. |
| | | | | |
| Account number (see instructions) | | 6 Identifiable Event Code | 7 Fair market value of prop | perty |
| Form 1099-C | | | | |
| 10000 | | | | |

Janice was solvent at the time of this debt cancellation.

| AGI \$ | Refund Monitor | \$ |
|---------|-----------------------|----|
| , (C. Y | | Y |

Adjustments:

<u>Educator Expenses</u>: Janice purchased \$379.67 of supplies for her classroom. She worked over 1000 hours as an 8^{th} grade teacher.

Alimony Paid: Carl paid \$3,600 to his ex-spouse. Her SSN is 615-00-XXXX. The divorce was in 1996.

IRA Contribution: Janice contributed \$3,500 to her traditional IRA

<u>Student Loan Interest</u>: Janice paid \$675 in student loan interest. She accessed her account on her phone.

Itemized Deductions

Carl and Janice provide a summary of expenses that include medical expenses they paid for Janice's sister, who was hospitalized after a fall. Medicare did not reimburse her sister's expenses.

Medical and dental expenses

| Medicare (Carl) \$2,041.20 Doctor bills (Penny) \$1,289.00 Ambulance \$950.30 Hospital (Penny) \$3,538.45 Wheelchair (Penny) \$1,789.56 Dental insurance \$1,135.00 Dental bills \$1,300.00 | Prescription co-pays \$1,795.27 Hearing aids (Carl) \$2,900.30 Long-term care insurance premiums (Janice) \$2,450.00 Counseling program to stop smoking \$800.00 Medical miles 900 thru 6/30/22 895 after 7/1/22 |
|---|--|
| Taxes paid Property tax (main home) | Gifts to Charity St Paul's Church \$2,500.00 Millsap Chamber of Commerce \$50.00 Millsap County Elementary School \$100.00 National Cancer Society \$200.00 Salvation Army (clothing) \$475.00 |

Gambling Losses (lottery tickets)......\$212.00 Interest Paid

| | CORRECTED (| (if checked) | | | |
|--|--|--|---|---------------|---|
| | | * Caution: The amount shinot be fully deductible be Limits based on the loan and the cost and value of secured property may anyou may only deduct intextent it was incurred by actually paid by you, and reimbursed by another p | Mortgage Interest Statement | | |
| | | 1. Mortgage interest received \$5,367.49 | from payer(s)/t | oorrower(s) * | Copy B For Payer/Borrower |
| RECIPIENT "S/LENDER'S TIN 31-084XXXX PAYER'S/BORROWER'S name, street | PAYER'S/BORROWER'S TIN 015-XX-XXXX address, city or town, state or | 2. Outstanding mortgage principal as of 1/1/20XX \$120,678.34 4. Refund of overpaid interest | 3. Mortgage o 05/23 5. Mortgage ir premiums | · | The information is boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other |
| JANICE EVANS & CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP 9. Number of properties securing the mortgage PROPERTY TAX: \$4900.76 | | 6. Points paid on purchase of p | sanction may be imposed on you if the IRS determines that an underpayment of tax results because you | | |
| | | 7. X If address of property s as PAYER'S/BORROWER'S add or the address or description i | overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item. 11. Mortgage acquisition date | | |
| | | 8. Address or description of pr Instructions) | | | |
| Account number (see instructions) | | | | | acquisiu011 Uate |
| Form 1098 | | · | | | |

| AGI \$ | Refund Monitor \$ | |
|--------|-------------------|--|
|--------|-------------------|--|

Credit for Child and Dependent Care

| | Tiny Tots Day Care 1532 Essex Street YC. YS. YZIP | EIN: 56-9XXXXXX |
|-----|---|-----------------------|
| , l | 727-365-3278 | Date: August 31, 20XX |
| REC | Received from Carl Bryant | s <u>4,200.00</u> |
| EIP | Forty two Hundred and NO/100 | Dollars |
| 7 | For Daycare for Terri Thomas | |
| | Amount of account Cash This payment Check Balance due Money Order | Maney Wilson |

| AGI \$ Refund Monitor \$ |
|--------------------------|
|--------------------------|

Education Benefits

| | CORRECTED | (if checked) | | | |
|---|--|--|--|---------|--|
| FILER'S name Street address City or town, state or province, cou Telephone number | ntry, ZIP or Foreign Postal Code | 1 Payments received for qualified tuition and related expenses | OMB No. 1545-1574 | | Tuition |
| NORTHERN KENTUCKY U NUNN DRIVE FOUNDERS HIGHLAND HEIGHTS KY | HALL STE 500 | \$7,750.00 | 20 XX | | Statement |
| | | | Form 1098-T | | |
| FILER'S employer identification no. | STUDENT'S TIN | 3 | | | Сору В |
| 46-9XXXXXX | 315-XX-XXXX | | | | For Student |
| STUDENT'S name Street address (including apt. no.) City or town, state or province, cou | ntry, ZIP or Foreign Postal Code | 4 Adjustments made for a prior year | 5 Scholarships or grant | oo.00 | This is important tax information and is being |
| YVONNE BRYANT | | | Ψ5,0 | 00.00 | furnished to the IRS. This form |
| 8705 SOMERSBY WAY YC, YS, YZIP | | 6 Adustments to scholarships or grants for a prior year | 7 Checked if the amou box 1 or 2 includes amounts for an acad period begining Janu March 20XX+1. | emic | must be used to complete Form 8863 to daim education credits. Give it to the tax preparer or use it to |
| Service Provider/Acct No. (see instr | 8. Checked if at least half-time student | 9 Checked if a graduate student | 10 Ins. contract reimb | /refund | prepare the tax return. |
| Form 1098-T | • | | • | | |

Yvonne is a full-time student pursuing a nursing degree in her junior year. She has not received four years of the AOC. Yvonne has never been convicted of a crime. Carl and Janice paid \$2,750 for tuition and Yvonne purchased text books online for \$500. The scholarship is restricted to tuition and fees.

Janice tells you that she took an on-line course on medical terminology to improve her skills for her small business. The course was purchased from Corexcel, 201 Webster Bldg, 3411 Silverside Road, Wilmington, DE 19810. She paid \$495.00 for the course.

| AGI \$ Refund Monitor | \$ |
|-----------------------|----|
|-----------------------|----|

Additional Tax on IRAs, etc.: Complete Form 5329 if appropriate.

Estimated Payments: Janice states she made an estimated payment of \$400 on 6 September 2023 to be "safe" while starting her own business.

| AGI \$ | Refund Monitor | \$ |
|--------|-----------------------|----|
| AGI Ş | Refund Monitor | \$ |

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FOCUSED EXERCISES

| Form 13614-C (October 2023) | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | | | | | | | | | | OMB Number 1545-1964 | | |
|--|---|---|--|-------------------------|---|--------------------------|----------------------------------|---|--|--|-----------------------------|--|--|
| You will need: Tax Information such a Social security cards of Picture ID (such as vali | r ITIN letters | for all pers | ons on yo | our tax r ur spou | return. ise. | You ar comple | e respo | ete pages 1 nsible for t accurate in estions, pl | he information. | tion on yo | | | |
| | | ers are trai To report u | | | | | | | | al standar | ds. | | |
| Part I - Your Personal Inform | nation (If you | are filing a | joint return | , enter y | our nam | es in the sa | ame ord | er as last ye | ear's return) | | | | |
| 1. Your first name SEE SOCIAL SECURITY | CARD | 1 | | st name E SOC | | CURITY | CARD | | Best contact 104-567-1 | | Are yo ✓ Ye | ou a U.S. cit | tizen?] No |
| 2. Your spouse's first name | | | | st name | | | | | Best contact | number | ls you □ Ye | | U.S. citizen?] No |
| Mailing address 143 CONCORD LANE | | | | | | | OUR C | ITY YOU | RSTATE | | State | RZIP | IP code |
| 4. Your Date of Birth 8/3/65 | 5. Your job title SEE EXERCISE NOTES | | | | Y | were you nd perman | | abled 🗌 | a. Full-time s Yes ✓ No c. Legally blir | | | lent 🔲 Y | |
| 7. Your spouse's Date of Birth | 8. Your spou | use's job title | е | | - a | | | | | | ll-time stud gally blind | lent | |
| 10. Can anyone claim you or y | our spouse as | s a depende | ent? | | | | | | Yes 🗸 N | Vo □ Ui | nsure | | |
| 11. Have you, or your spouse, | or dependen | its been a vi | ictim of tax | related | identity t | heft or bee | n issued | an Identity | Protection | PIN? | | | 'es ☑ No |
| 12. Provide an email address | (optional) (this | s email addı | ress will no | ot be use | ed for cor | ntacts from | the Inte | mal Revenu | ue Service) | | | | |
| Part II - Marital Status and H | lousehold Inf | formation | | | | | | | | | | | |
| As of December 31, 2023, v was your marital status? | | lever Marrie Iarried | | | | stered dom married in | | rtnerships, o | civil unions, | or other fo | | onships und Yes 🔲 N | ler state law) Io |
| *If using 2022 software, substitute 2022 wherever 20 used on this intake form.* | | ivorced egally Sepa | Da rated Da | ate of fir ate of se | nal decree parate m | e laintenance | | - T-1-1-1 | | _ | 2023? | Yes 🗆 N | la. |
| | ✓ W | Vidowed | Ye | ear of sp | ouse's d | eath | | SEE EX | KERCSIE NOTI | ES | | | |
| List the names below of: • everyone who lived with y | ou last year (d | other than y | our spouse | e) | | | | If add | ditional space | ce is neede | d check he | ere 🗌 and I | ist on page 3 |
| anyone you supported but | did not live w | ith you last | year | | | | | | To be co | mpleted b | y a Certifi | ed Volunte | er Preparer |
| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | months lived in your home last year | Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | | Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/ her own support? (yes/no/n/a) | of income? | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | half the cost of maintaining a home for this |
| (a) | (b) | | (d) | (e) | (1) | (0) | 1113 | 110 | | TV CS/TIG/TI/AT | | | person? (ves/no) |
| (a) | (b) 5/4/1996 | (c) | (d) | (e) y | y | (g) S | (h) | 2 | | (yes/numa) | | | (yes/no) |
| | | (c) | 1 - 22 | | 1 | | 1 2 2 2 | | | [yes/luniva) | | | A 6.00 C 6.00 C |

User Notes

The following five exercises focus on specific tax topics. They are designed to be used in concert with the first four Training Exercises to reinforce the tax law and TaxSlayer entry for the specific tax issues that were covered in those exercises for new volunteers. They can also be used by returning volunteers to refresh their knowledge and software skills for specific tax topics. They should not be assigned as proficiency exercises for certification.

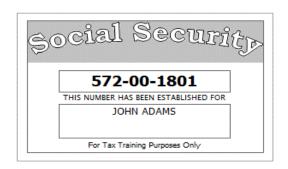
These five exercises use the same personal information from page 1 of the I/I Sheet on the preceding page. See the interview notes for additional information. **Amy Harris lives with the taxpayer and her SSN is 586-00-1800.** Assume that the taxpayer's answers to all questions on page 2 of the I/I Sheet and your interview match the tax documents provided. No taxpayer bought health insurance from the Marketplace. All want refunds mailed to them. They understand, speak, and read English very well. They are not disabled or veterans unless stated otherwise in the interview notes.

John Adams – Basic income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

John's wife died in 2015. John is an electrician employed by a construction company. He was laid off for two months, received unemployment and cashed in a certificate of deposit to help pay bills. His daughter Amy is totally and permanently disabled with no income.



| | | CORREC | CTED (if checked) | | | | |
|--|-----------------------|-------------------------|---|-----------------------|------------------------------|--|--|
| PAYER'S name Street address City or town, state or province, or Telephone no. | ountry, ZIP or foreig | n postal code | Payer's RTN (optional) | | OMB No. 1545-0112 | Interest | |
| NAVY FEDERAL CREDIT | UNION | | 1 Interest income | | 20 XX | Income | |
| PO BOX 3000 MERRIFIELD VA 22119 | | | \$265.87 | | Form 1099-INT | | |
| | | | 2 Early withdrawal penalty | | | Сору В | |
| PAYER'S TIN RECIPIENT'S TIN | | | \$27.00 | | | | |
| 53-011XXXX | 572-00-1 | 1801 | 3 Interest on US Savings Bonds and | Treas. obli | For Recipien | | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | | 4 Federal income tax withheld | | ent expenses | This is important tax information and is being furnished to the IRS. If you are | |
| JOHN ADAMS | ,, | , p | 6 Foreign Tax Paid | 7 Foreign | Country or US possession | required to file a return, a negligence | |
| 143 CONCORD LANE YC/YS/YZIP | | | 8 Tax exempt interest | 9 Specifie interes | d private activity bond t | penalty or other sanction may be imposed on you if this income is | |
| | | FATCA filing requirment | - 10 Market Discount | 11 Bond P | remium | taxable and the IRS determines that it has not been reported | |
| | | | 12 Bond premium on Treasury obligations | 13 Bond P | remium on tax-exempt bond | | |
| Account number (see instructions) |) | | 14 Tax-exempt and tax credit bond CUSIP no. | 15 State | 16 State Identification no. | 17 State tax withheld | |
| Form 1099-INT | | | I | l | I | 1 | |

| | | OMB No | F | | (RSP) | file | Visit the IRS website at www.irs.gov/efile | | |
|-----------------|---|--|--|---|---|--|--|--|--|
| number (EIN) | | | 1. Wages, tips | , other comp | ensation | 2. Federal in | come tax withheld | | |
| | | | \$3 | 30,500.00 | | | \$3,400.00 | | |
| ss,and ZIP co | ode | | | | | 4. Social sec | urity tax withheld | | |
| | | | | • | | | \$1,953.00 | | |
| | | | | | | | | | |
| | | | \$3 | 31,500.00 | | | \$456.75 | | |
|) | | | 7. Social secur | ity tips | | 8. Allocated | tips | | |
| | | | | | | | | | |
| | | | 9. | | | 10. Dependa | ant care benefits | | |
| nd initial L | ast name | Suff. | 11. Nonqualifie | d plans | | 12a. See inst | ructions for box 12 | | |
| ZIP code | | | | | | D | \$1,000.00 | | |
| | | | | | | 12h. | | | |
| NE | | | | | SICK PAY | DD | \$3,980.00 | | |
| | | | 14. Other | | | 12c. | | | |
| | | | | | | 12d. | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| e ID number | 16. State wages, tips, etc | . 17. St | tate income tax | 18. Local wa | ges, tips, etc. | 19. Local income | tax 20. Locality name | | |
| XX | \$30,500.00 | | 1,679.00 | | | | | | |
| age and | l Tax | | 200 | | | | | | |
| atement | | | 20 | XX | | | | | |
| ith Employ | ee's FEDERAL Tax Retu | ırn. | | | | | | | |
| urnished to the | he Internal Revenue Servi | ce. | | | | | | | |
| | number (EIN) ess,and ZIP co UCTION E I D number I ZIP code NE I D number XX age and atement Vith Employ | nd initial Last name I ZIP code NE The ID number 16. State wages, tips, etc. XX \$30,500.00 The age and Tax atement Vith Employee's FEDERAL Tax Returns 15. | 572-00-1801 number (EIN) ess,and ZIP code UCTION IE D Ind initial Last name Suff. I ZIP code NE The ID number 16. State wages, tips, etc. 17. State wages, etc. 17. State w | DCTION In umber (EIN) I. Wages, tips start and ZIP code 9. In Nonqualified and zip code 13. Statutory Employee In a code in the | S72-00-1801 OMB No. 1545-0008 FAST! Use | Third-party sick pay The ID number 16. State wages, tips, etc. 17. State income tax 18. Local wages, tips, etc. 18. Local wages, tips, et | Tomber (EIN) 1. Wages, tips, other compensation \$30,500.00 3. Social security wages \$31,500.00 5. Medicare wages and tips \$31,500.00 7. Social security tips 9. 10. Dependent of initial Last name 1 ZIP code NE NE 11. Nonqualified plans 12a. See inst D 13. Statutory Retirement Third-party Employee Plan Sick pay DD 14. Other 14. Other 15d. 17. State income tax \$30,500.00 18. Local wages, tips, etc. 19. Local income tax \$31,500.00 10. Dependent of initial Last name 1 ZIP code 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Statutory Retirement Third-party Employee Plan Sick pay DD 1 Suff. 1 Suff. 2 O XX | | |

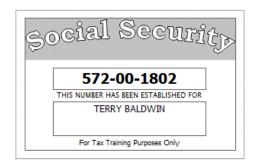
| | CORRE | CTED (if checked) | | | | |
|--|------------------------------------|--|-------------------------------|---|--|--|
| PAYER'S name | | 1 Unemployment compensation | OMB No. 1545-0120 | | | |
| Street address City or town, state or province, or Telephone no. | ountry, ZIP or foreign postal code | \$3,250.00 | 001/1/ | | Certain | |
| STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIR YC, YS, YZIP | | 2 State or local income tax refunds, credits or offsets | 20 XX | | Government Payments | |
| 10, 10, 121 | | | Form 1099-G | | | |
| | | . Box 2 amount is for tax year | 4 Federal income tax withheld | | Сору В | |
| PAYER'S TIN | RECIPIENT'S TIN | \$325.00 | | For Recipient This is important tax | | |
| 91-6XXXXXX | 572-00-1801 | | | | information and is | |
| RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code | | 5 RTAA payments | | | being furnished to the IRS. If you are required to file a return, a | |
| JOHN ADAMS 143 CONCORD LANE | | 7 Agriculture payments 8 If checked, box 2 is trade or business income > | | | negligence penalty or other sanction may be imposed on you if this | |
| YC/YS/YZIP | | 9 Market gain | | income is taxable and the IRS determines that it has not been | | |
| | | 10. State 10b State identification | on no. 11 State income | tax withheld | reported. | |
| Account number (see instructions) |) | | | | | |
| Form 1099-G | | | | | | |

Terry Baldwin - Self-Employment

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Terry's wife died in 2016. Terry is a self-employed painter. He paints businesses and private homes. His business's name is Baldwin Painting. He uses his home address for his business. His daughter Amy earned over \$10,000 last year and provides over half of her support. She is not disabled.



Terry received 1099-NEC forms for two restaurants he painted. In addition, Terry also received cash payments for painting several private residences for which he has records documenting \$24,675 in receipts.

| | | CORRE | CTED (if checked) | | | |
|---|--------------------------|---|---|---|---|--|
| PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. JANE'S CAFE 35 WEST ELM ST YC YS YZIP | | | OMB No. 1545-0116 20 XX Form 1099-NEC | Nonemployee Compensation | | |
| YC YS YZIP | | | 1 Nonemployee compensation | | Copy B | |
| | | | \$3,200.00 | | For Recipient | |
| PAYER'S TIN 43-5XXXXXX | RECIPIENT'S TIN 572-00-1 | 802 | 2 | | This is important tax information and is | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | 3 | | being furnished to the IRS. If you are required to file a return, a negligence | | |
| TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP | | 4 Federal income tax withheld san important | | penalty or other sanction may be imposed on you if this income is taxable | | |
| | | | | | and the IRS determines that it has not been reported. | |
| | | FATCA filing requirment | | | | |
| Account number (see instructions |) | | 5 State tax withheld | 6 State/Payer's state no. | 7 State income | |
| Form 1099-NEC | | | 1 | 1 | 1 | |

| | | CORRE | CTED (if checked) | | |
|--|---|-------------------------|-------------------------------|---|--|
| Telephone no. | Street address City or town, state or province, country, ZIP or foreign postal code | | | OMB No. 1545-0116 | Nonemployee Compensation |
| ALICE'S BISTRO 234 FALCON DR | | | | Form 1099-NEC | |
| YC YS YZIP | | | 1 Nonemployee compensation | | Comu B |
| | | | \$5,500.00 | | Copy B For Recipient |
| PAYER'S TIN | RECIPIENT'S TIN | | 2 | | |
| 54-3XXXXXX | 572-00-: | 1802 | | | This is important tax |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code | | 3 | | information and is being furnished to the IRS. If you are required to file a | |
| TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP | | | 4 Federal income tax withheld | | 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. |
| | | FATCA filing requirment | | | |
| Account number (see instructions |) | | 5 State tax withheld | 6 State/Payer's state no. | 7 State income |
| | | | | | |
| Form 1099-NEC | | | | | |

He has a ledger documenting all expenses that is summarized as follows:

| Paint | \$8,745 | Painting tools and supplies | \$598 | License | \$95 |
|------------------------|---------|-----------------------------|---------|-------------|-------|
| Liability insurance | \$478 | Health insurance (self) | \$3,400 | Advertising | \$350 |
| Business cards | \$42 | Business phone | \$695 | Website | \$317 |
| Personalized coveralls | \$250 | | | | |

Terry has a truck that he put in service on May 2, 1998. He has detailed records showing:

Business miles: 1,004 thru 6/30 and 964 after 7/1, Commuting miles: 2,795 thru 6/30 and 2,205 after 7/1, and 9,546 other miles for the year.

He made four quarterly estimated tax payments of \$1,650 each for TY2023.

Karen Chambers – Retirement Income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information. Karen's husband died in 2021.

Karen is a retired Navy Chief Petty Officer. After retiring in 2001 with 20 years in the Navy, she became a police officer. After becoming disabled in the line of duty, she started receiving her disability pension on July 1, 2016. She also started receiving Social Security disability in 2017.

She has health care coverage from TRICARE with an annual enrollment fee of \$365.96. The early retirement age for the police department is age 62. Her daughter Amy moved in with Karen (after Karen's husband died 27 May 2021) to help take care of her. Karen provides most of Amy's support, but Amy does part-time work and earned \$7,000 last year.



| | | CORRI | ECTED (if ch | | _ | | Distributions From Pensions, Annuities, |
|--|-------------------------------|--------------------------------|---|--|--|--|--|
| PAYER'S name Street address City or town, state or provinc Telephone no. DEFENSE FINANCE AI | | | 1 Gross distribution \$27,117.00 2a Taxable amount \$27,117.00 | | 20 XX Form 1099-R | | Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| US MILITARY RETIRI | ED PAY | ING SERVICE | 2b Taxable amount not determined. | | Total Distribution | | Copy B Report this |
| INDIANAPOLIS IN 46249-1200 | | 3 Capital gain (in in box 2a). | cluded | 4 Federal income tax withheld \$3,900.00 | | income on your federal tax return. If this form shows | |
| PAYER'S TIN 34-0727612 | RECIPIENT'S 572- | TIN 00-1803 | 5 Employee contributions, Designated Roth contributions or | | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS | | | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | | This information is being furnished to the IRS |
| 143 CONCORD LANE YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contri | % butions | the Ins |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | held \$987.00 | 15 State/Payer's state no YS 841XXXXXX | | 16 State distribution \$27,117.00 |
| Account number (see instructions) 13 Date of payment | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution | |
| Form 1099-R | | | 1 | | 1 | | ı |

*** Box 14 is 0.00 for those states that do not tax military pensions.

| FORM | SSA-1099 - SOCIAL SE | CURITY | BENEFIT STATEMENT | | | | | | |
|--|---|--|--|--|--|--|--|--|--|
| 20 XX O PART OF Y | 20 XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. | | | | | | | | |
| Box 1. Name KAREN CHAMBERS | | | Box 2. Beneficiary's Social Security 572-00-1803 | | | | | | |
| Box 3. Benefits Paid in 20XX | Box 4. Benefits Repaid to SSA | in 20XX | Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) | | | | | | |
| \$13,400.00 | | | \$13,400.00 | | | | | | |
| DESCRIPTION OF A | MOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | | | | | | |
| Paid by check or direct deposit | \$12,900.00 | | | | | | | | |
| Medicare Part B premiums deduct from your benefits | red | | | | | | | | |
| Medicare Prescription Drug premiums (Part D) deducted fr your benefits | om | | | | | | | | |
| Total Additions | \$500.00 | Box 6. Voluntary Federal Income Tax Withheld | | | | | | | |
| Benefits for 20XX | \$13,400.00 | | \$500.00 | | | | | | |
| Benefits for 20XX-1 | | | CHAMBERS NCORD LANE | | | | | | |
| Benefits for 20XX-2 | | ,, | | | | | | | |
| Benefits for 20XX-3 | | Box 8. Clair | m Number (use this number if you need to contact SSA) 572-00-1803A | | | | | | |

Form SSA-1099-SM

| | | CORRE | ECTED (if ch | ecked) | _ | | Distributions From Pensions, Annuities, |
|---|-------------------------------|-------------------------------|--|------------------------|---|--|--|
| PAYER'S name Street address City or town, state or province | e. country. 7IP or | foreign postal code | 1 Gross distributi \$21 | on ,650.00 | 20 XX | | Retirement or Profit-Sharing Plans, IRAs, Insurance |
| Telephone no. MAYBERRY SHERIFE' | | | 2a Taxable amount | | Form 1099-R | | Contracts, etc. |
| 1 HOLLOW TREE RD YC, YS, YZIP | 5 DEPARTME | NI I | 2b Taxable amount not determined. | | Total Distribution | | Copy B Report this |
| 10, 13, 121 | | | 3 Capital gain (included in box 2a). 4 Federal income tax withheld \$1,450 | | 50.00 | income on your federal tax return. If this form shows | |
| PAYER'S TIN 21-8XXXXXX | RECIPIENT'S | TIN 00-1803 | 5 Employee contributions/ Designated Roth contributions or 6 Net unrealized appreciation in employer's secu | | | | federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS 143 CONCORD LANE | | | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | % | This information is being furnished to the IRS |
| YC, YS, YZIP | | | 9a Your percenta distribution | age of total | 9b Total Employee Contri \$86,50 | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with | held 875.00 | 15 State/Payer's state no YS 218XXXXXX | | 16 State distribution \$21,650.00 |
| Account number (see instructions) 13 Date of payment | | 17 Local tax withheld | | 18 Name of locality | | 19 Local distribution | |
| Form 1099-R | | | ı | | | | 1 |

Ronald Davis - Investment Income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Ronald's wife, Alicia Davis, died on January 5, 2023. Her SSN is 572-00-1814 and she was born on May 6, 1964. She was not blind or disabled. Alicia had no income in 2023. Ronald retired in July 2013, after teaching elementary school for 32 years. His daughter, Amy, is the manager of a local business, earns over \$30,000, and provides her own support.

Ronald said that in 1986 he received a substantial inheritance from his father that he invested. He now supplements his retirement income with his investment earnings.

Ronald received 63 shares of Long Holdings as part of his inheritance which he sold last year. He is not sure of the basis. He calls his broker and the broker does some research and calls him back stating the value per share was \$150 on his father's date of death.



| | | CORRE | ECTED (if ch | ecked) | | | Distributions From |
|--|-------------------------------|-----------------------------------|---|------------------------|--|--------------|--|
| PAYER'S name Street address City or town, state or provinc Telephone no. STATE OF FLORIDA | e, country, ZIP or | foreign postal code | 1 Gross distribution \$26,145.00 20 XX 2a Taxable amount \$25,188.00 Form 1099-R | | | | Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| DIVISION OF RETIRE PO BOX 2000 | EMENT | 2b Taxable amount not determined. | | | Total Distribution | | Copy B Report this |
| TALLAHASSEE FL 32315 | | | 3 Capital gain (included in box 2a). | | 4 Federal income tax withheld \$2,900.00 | | income on your federal tax return. If this form shows |
| PAYER'S TIN 84-3XXXXXX | RECIPIENT'S 572- | TIN 00-1804 | 5 Employee con Designated Ro contributions of | oth . | 6 Net unrealized appreciation in employer's securities | | federal income tax withheld in box 4, attach this copy to |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal RONALD DAVIS | | | 7 Distribution Code(s) | IRA/ SEP/ SIMPLE | 8 Other | | your return. This information is being furnished to |
| 143 CONCORD LANE YC,YS,YZIP | | | 7 9a Your percenta distribution | age of total | 9b Total Employee Contri | % butions | the IRS |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth | 12 FATCA filing requirment | 14 State tax with \$1 | held ,190.00 | 15 State/Payer's state no YS 843XXXXXX | | 16 State distribution \$25,188.00 |
| Account number (see instruction | ons) | 13 Date of payment | 17 Local tax with | held | 18 Name of locality | | 19 Local distribution |
| 87566A-56 | | | | | | | |
| Form 1099-Ft | | | | | | | |
| | | | | | | | |
| | | CORRE | CTED | | | | |

| | | CORR | ECTED | | | | |
|--|---|---|---|---|--|--|--|
| Telephone no. GRANT INVESTMENT S | Street address City or town, state or province, country, ZIP or foreign postal cod | | | OMB No. 1545-0715 20 XX Form 1099-B | Proceeds From Broker and Barter Exchange Transactions | | |
| PITTSBURG PA 15219 | | | 1a Description of Property (Example 100 sh. XYZ Co.) 63 SH LONG HOLDINGS | | | | |
| | | | 1b Date acquired | 1c Date sold or disposed 03/15/20XX | Copy B For Recipient | | |
| PAYER'S TIN 43-3XXXXXX | | | 1d Proceeds \$9,492.21 | 1e Cost or other basis | · | | |
| RECIPIENT'S name Street address (including apt.no.) City or town, state or province, or RONALD DAVIS 143 CONCORD LANE YC,YS,YZIP | | r foreign postal code | 1f Accrued Market Discount 2 Short term gain or loss Long term gain or loss Ordinary 4 Federal income tax withheld 6 Reported to IRS | 1g Wash sale loss disallowed 3 If checked, proceeds from: Collectables QOF 5 If checked, noncovered security 7 If checked, loss is not allowed | 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. | | |
| Account number (see instructions) CUSIP number FATCA filing | | Gross proceeds X 8 Profit or (loss) realized in 20XX on closed contracts | 9 Unrealized profiit or (loss) on open contracts - 12/31/20XX | determines that it has not been reported. | | | |
| 14 State Name 15 State identifica | tion no. 16 | requirement | 10 Unrealized profiit or (loss) on open contracts - 12/31/20XX | 11 Aggragate profit or (loss) on contracts | | | |
| | | | 12 If checked, basis reported to IRS | 13 Bartering | | | |
| Form 1099-B | | | | | | | |

| Alpine | Brokerage LLC | | | | | TAX REPORTING STA | ATEMENT |
|---------|----------------------------------|-----------|----------------|--------|-------------------------------------|------------------------|------------|
| 2715 A | Alpine Lane | | 20XX | | | Ron | ald Davis |
| Boston | MA 02110 | | TAX INFORMATIO | N SUM | MARY 1 | 43 Concord Ln, Your Ci | tv. YS ZIP |
| Accour | nt No. 111-227 | | | | | , | , |
| Paver's | TIN: 95-7XXXXXX | | | | | Recipient ID No. XXX | C-XX-1804 |
| | 099-DIV Dividends and Distribu | ıtions | | Form ' | 1099-INT Interest Income | | |
| Сору В | for Recipient (OMB NO. 1545-01 | 10) | | Copy E | B for Recipient (OMB NO. 1545-011) | 2) | |
| Box | | , | Amount | Box | . , | , | Amount |
| 1a | Total Ordinary Dividends | | 5,859.66 | 1 | Interest Income | | |
| 1b | Qualified Dividends | | | 2 | Early Withdrawal Penalty | | |
| 2a | Total Capital Gain Distributions | | -, | 3 | Interest on U.S. Savings Bonds a | | |
| 2b | Unrecaptured 1250 Gain | , | | 4 | Federal Income Tax Withheld | • | |
| 2c | Section 1202 Gain | | | 5 | Investment Expenses | | |
| 2d | Collectibles (28%) Gain | | | 6 | Foreign Tax Paid | | |
| 2e | Section 897 ordinary dividends | | | 7 | Foreign Country or U.S. Possessi | | |
| 2f | Section 897 capital gain | | | 8 | Tax-Exempt Interest | | |
| 3 | Nondividend Distributions | | | 9 | Specified Private Activity Bond Int | | |
| 4 | Federal Income Tax Withheld | | | 10 | Market Discount | | |
| 5 | Section 199A Dividends | | 654.85 | | Market Discount on Noncovered S | | |
| 6 | Investment Expenses | | | 11 | Bond Premium | | |
| 7 | Foreign Tax Paid | | | 12 | Bond Premium on Tax-Exempt Bo | | |
| 8 | Foreign Country/U.S. Possessi | | Various | 13 | Bond Premium on tax Exempt Bo | | |
| 9 | Cash Liquidation Distributions . | | | 15 | State | | |
| 10 | Non-Cash Liquidation Distributi | | | 16 | State Identification No. | | |
| 11 | FATCA filing requirement | | | 17 | State Tax Withheld | | |
| 12 | Exempt-Interest Dividends | | | | FATCA filing requirement | | |
| 13 | Specified Private Activity Bond | | | | TATCA lilling requirement | | |
| 14 | State | | | | | | |
| 15 | State Identification No | | | 1 | | | |
| 16 | State Tax Withheld | | | 1 | | | |
| | ry of Proceeds, Gains & Losses, | | | | | | |
| Term | Form 8949 type | Proceeds | Cost basis | | Wash Sale loss disallowed | Net Gain or Loss(-) | |
| reiiii | Form 8343 type | Proceeds | COSC Dasis | | wasii sale loss disallowed | Net Gaill of Loss(-) | |
| Short | A (basis reporter to IRS) | 17,749.50 | 13,932.50 | | | 3,817.00 | |
| Short | B (basis not reported to IRS) | 17,745.50 | 15,552.50 | | | 3,017.00 | |
| Short | C (Form 1099-B not received) | | | | | | |
| SHULL | Total Short-Term | 17,749.50 | 13,932.50 | | | 3,817.00 | |
| | Total Short-Term | 17,745.50 | 13,332.30 | | | 3,017.00 | |
| Long | D (basis reporter to IRS) | 8,089.35 | 5,194.75 | | | 2,894.60 | |
| Long | E (basis not reported to IRS) | 0,003.33 | 3,134.73 | | | 2,054.00 | |
| Long | F (Form 1099-B not received) | | | | | | |
| Long | Total Long-Term | 8,089.35 | 5,194.75 | | | 2,894.60 | |
| | Total Long-Terill | 0,003.33 | 3,134./3 | | | 2,004,00 | |
| | Grand Total | 25,838.85 | 19.127.25 | | | 6.711.60 | |
| | | 20,000.00 | 15,127.25 | | | 5,7 12100 | |

This broker summary is page 1 of 22 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). The reported tax-exempt interest, \$6.25 is exempt from your state tax and \$81.70 is taxable by your state.

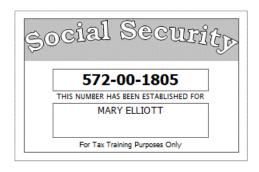
You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 9/17/2023. The long-term transactions occurred on various dates with the last transaction of the year on 11/23/2023.

Mary Elliott – Itemized Deductions and Education Benefits

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Mary's husband died in 2014. Mary is the manager of a local business. Mary had a medical issue last year that resulted in several unreimbursed expenses. Her daughter, Amy, has no income and is a full-time student at a local college in her junior year pursuing her nursing degree.



| | | | e's social security number 72-00-1805 | OMB N | | ave. accurate AST! Use | (RSE) | file | Visit the IRS website at www.irs.gov/efile | |
|--|--|---------------|--|-------------|---|----------------------------------|-----------------------------|---|--|--|
| b. Employer identification number (EIN) 46-9XXXXXX | | | | | Wages, tips, other compensation \$35,850.00 | | 2. Federal in | 2. Federal income tax withheld \$3,600.00 | | |
| c. Employer's name, address,and ZIP code | | | | | 3. Social security wages \$35,850.00 5. Medicare wages and tips | | | 4. Social security tax withheld \$2,222.70 6. Medicare tax withheld | | |
| BAXTER'S QUILT SHOPPE 4220 DOCKSIDE AVE | | | | \$35,850.00 | | o, ricardi c | \$519.82 | | | |
| YC.YS,YZIP | | | 7. Social security tips | | 8. Allocated | 8. Allocated tips | | | | |
| d. Control number | | | | 9. | | 10. Dependa | 10. Dependant care benefits | | | |
| e. Employee's first name and initial Last name Suff. | | | 11. Nonqualified plans | | 12a. See inst | 12a. See instructions for box 12 | | | | |
| Employee's address and ZIP code | | | | | DD | \$5,600.00 | | | | |
| MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP | | | RD LANE Employee | | | Third-party sick pay | 12b. | | | |
| | | | 14. Other | | 12c. | | | | | |
| | | | | | 12d. | | | | | |
| | | | | | | | | | | |
| 15. State YS | 46-8XXXX | XX | 16. State wages, tips, et \$35,850.00 | c. 17. S | State income tax 1,267.00 | 18. Local wa | ges, tips, etc. | 19. Local income | tax 20. Locality name | |
| Form | Form W-2 Wage and Tax Statement 20 XX | | | | | | | | | |
| Copy B - To Be FIled With Employee's FEDERAL Tax Return. | | | | | | | | | | |
| This infor | mation is being f | urnished to t | he Internal Revenue Servi | ce. | This information is being furnished to the Internal Revenue Service. | | | | | |

Mary itemized last year and received advice from her Tax-Aide Counselor on organizing and summarizing itemized deductions. She provides the following summaries:

Medical:

Hospital expenses:\$6,034.78Doctor co-pays:\$3,476Prescription co-pays:\$1,678.47Ambulance:\$700Dental insurance:\$960LTC insurance (for Mary):\$1,200

Medical miles: 675 thru 6/30 and 578 after 7/1

Gifts to charity:

St Paul's Church: \$3,080 Mayo Clinic: \$500 Salvation Army (clothing): \$100 Chamber of Commerce: \$50

Church raffle: \$40

Taxes:

State sales tax on new vehicle: \$1,080 Personal property tax (value based): \$219

Use Salisbury, NC Zip Code 28145 for sales tax:or use your own state and local rates.

Mary confirms that the U.S. Bank mortgage was for the purchase of her home.

| | CORRECTED (| if checked) | | | | |
|---|---|---|----------------------------------|--|--|--|
| RECIPIENT'S/LENDER'S name, street province, country, ZIP or foreign pos US BANK HOME MORTGA PO BOX 21958 EAGAN MN 55121 | * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. **Caution: The amount shown may not be you. | | | Mortgage Interest Statement | | |
| | | Mortgage interest received \$6,987.67 | from payer(s)/l | oorrower(s) * | Copy B For Payer/Borrower | |
| RECIPIENT*S/LENDER'S TIN 31-085XXXX | PAYER'S/BORROWER'S TIN 572-00-1805 | 2. Outstanding mortgage principal as of 1/1/20XX \$180,050.39 | 06/19 | | The information is boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a | |
| PAYER'S/BORROWER'S name, stree province, country, ZIP or foreign pos | 4. Refund of overpaid interest | 5. Mortgage ir premiums | nsurance | negligence penalty or other sanction may be imposed on you if the IRS determines that | | |
| MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP | 7. X If address of property sas PAYER'S/BORROWER'S address or description in the address or description in the address or description. | securing mortga | age is the same s checked, or | an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because | | |
| Number of properties securing the mortgage | Address or description of property securing mortgage (see Instructions) | | | you daimed a non-deductible item. 11. Mortgage | | |
| Account number (see instructions) | | | | | acquisition date | |
| Form 1098 | | 1 | | | | |

| \$10,200.00 OMB No. 1545-1574 \$10,200.00 Form 1098-T | Tuition Statement | |
|---|---|--|
| 20XX | Statement | |
| | | |
| Form 1098-T | | |
| | | |
| | Сору В | |
| | For Student | |
| | This is important tax information and is being | |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | furnished to the IRS. This form | |
| box 1 or 2 includes year box 1 or 2 includes amounts for an academic period begining January- | must be used to complete Form 8863 to claim education credits. Give it to the | |
| | prepare the tax return. | |
| t | ts to 50 ps or grants 50 year | |

Amy is in her junior (third) year. Amy's scholarship is restricted to tuition and fees. Amy's grandmother paid \$1,000 toward the tuition; the remainder was paid from a student loan. Her student statement was checked and showed the same amounts for scholarship and tuition. In addition, Amy paid \$650 for required books and equipment and \$350.87 for nursing scrubs required by the college. She purchased the used textbooks on-line. Amy has never been convicted of a crime.

General Quizzes

Quizzes can be a useful tool for Instructors. Use them to reinforce lesson material, supplement self-study, and evaluate student knowledge and training effectiveness. To reinforce use of resources, volunteers should write down where they found the answer to the question. Some suggested uses include:

- Assign as homework before or after a lesson to the entire class. Alternatively, assign questions to specific volunteers to research and then brief the class at the beginning of the next day.
- Use as "sunrisers" to get the volunteers motivated at the beginning of the day.
- Assign to volunteers certifying through self-study as another measure of their performance.
- Use them during a lesson to reinforce the tax law and drive home the use of resources such as TY23 Pub 4012 NTTC Modified, TY23 Pub 4491 NTTC Modified, and the Scope Manual.
- Add questions on your state tax law differences and tax software entries.

Policy and Procedure

- 1. The Intake & Interview form is nice but not required if the taxpayer doesn't want to use it. True or False?
- 2. Carryforward information that the software brings from the prior year is always correct and the Counselor should not change it. True or False?
- 3. A grateful taxpayer wants to give the Counselor \$20. What should the Counselor do?
- 4. The Counselor's brother is a professional Medicare advisor. What happens if the Counselor refers taxpayers to the brother?
- 5. A taxpayer is very unhappy with the results of their taxes and makes a scene at the site. Eventually, security is called to escort the taxpayer out of the building. What should be done?
- 6. The consent for global carryforward means that any preparer using any tax software will have access to the taxpayer's data in the next year. True or False?
- 7. Taxpayers must answer all demographic questions. True or False.
- 8. The Intake Booklet gives the taxpayer a good explanation on how to use the booklet. True or False.
- 9. When a taxpayer consents to disclose/use their information to the AARP Foundation it means that their information will be sold to marketers. True or False.
- 10. A taxpayer can consent to receive AARP Foundation information but decline to disclose/use their information to the AARP Foundation. True or False.
- 11. A taxpayer does not want to agree to any of the consents. How does this impact the preparation of their tax return?
- 12. A site should retain the Intake Booklet to document the answers for each return. True or False?

| CORE – Scope | In scope | Out of scope | Maybe ** |
|--|----------|--------------|-------------|
| Student loan interest | | | |
| 2. Form 1099-S for sale of rental property | | | |
| 3. W-2 with code Q in Box 12 | | | |
| 4. Schedule K-1 | | | |
| 5. Form 1098-MA | | | |
| 6. Moving expenses | | | |

| CORE – Scope | In | Out of | Maybe |
|--|-------|--------|-------|
| CORE Scope | scope | scope | ** |
| 7. Form 1099-LTC | | | |
| 8. Qualified adoption expenses | | | |
| 9. UBER driver income | | | |
| 10. Self-employed health insurance adjustment to gross income | | | |
| 11. Loss from storm damage from federally declared disaster area | | | |
| 12. Form 1099-R Box 7 code L1 | | | |
| 13. A social security pension from Germany | | | |
| 14. Taxpayer with a small business making and selling jewelry at | | | |
| local craft fairs | | | |

^{**} Answer "maybe" if scope may be limited.

| COMPREHENSIVE – Scope | In scope | Out of scope | Maybe** |
|---|----------|--------------|---------|
| 15. Form 1099-C cancellation of car loan | | | |
| 16. Charitable donation of a painting appraised for \$4,500 | | | |
| 17. Prior year Social Security lump sum payments | | | |
| 18. Parents have a child with unearned income over \$2,300 | | | |

CORE – Who must file

- 1. List three reasons a person should file a return, even though they have no taxable income.
- 2. If you were born on January 1, 1959, do you follow the guidelines for under 65 for purposes of determining whether you must file a return for 2023? Yes/No
- 3. Ahmet is 17 years old and earned \$1,350 in wages from his summer job (reported on a W-2). Must he file a return? Yes/No

CORE – Filing Status

- 1. Mary and John are married with three children. They have lived together all year. What filing status choices do they have?
- 2. Damarco supports his fiancé Elena, who lives with him and does not work outside the home. There are no children. Can Joe file as HOH?
- 3. Yuri pays his ex-wife \$1,000/month in child support for his two children who live with her: Laurie, 17 and Lonnie, 13. His wife signed Form 8332 stating she won't claim an exemption for either child in even-numbered tax years. Since he claims the kids, can he also claim HOH?
- 4. Mary and Tom are divorced. The divorce decree doesn't say anything about tax dependents. Tom pays child support for their two young children, who live with Mary. Neither Tom nor Mary has remarried.
 - a. What is Mary's filing status? What is Tom's?
 - b. Same situation as above. Mary and Tom's divorce decree wasn't final until January 2024. Tom moved out of the house in March 2023. What is Mary's filing status? What is Tom's?
 - c. Same situation as above. Mary and Tom's divorce decree wasn't final until January 2024. Tom moved out of the house in August 2023. What is Mary's filing status? What is Tom's?
- 5. Steve and Lucinda had been married 30 years when Steve died in January 2023. Since then Lucinda has lived alone. She comes to your site for help with her taxes. What is her filing status?

CORE – Filing Status

- 6. Jack and Jill were married with three small children when Jack died in January 2022. Jill filed MFJ for TY2022. If she doesn't remarry...
 - a. What is her filing status for TY2023?
 - b. What is her filing status for TY2024?
 - c. What is her filing status for TY2025?
- 7. Jody is 17 years old. She lives with her parents but had a summer job to make money for her college fund. She comes to your site for help with her taxes. What is her filing status?
- 8. Kyle and his girlfriend Haley share an apartment. They both have jobs and share the expenses. Neither has ever been married, had any children, nor is supporting a family member. They come to your site for help with their taxes. What filing status choices do Kyle and Haley have?
- 9. Archie and Elaine lived together all of 2023. They married on January 1, 2024. What is their filing status for 2023? What if they married the day before?

COMPREHENSIVE – Filing Status

- 10. Tom and Harriet were married when Tom died in February 2023. In November 2023, she married Tom's best friend, Dick.
 - a. What is Tom's filing status for 2023?
 - b. What is Dick's filing status for 2023?
 - c. What is Harriet's filing status for 2023?
- 11. Kyla and Dakota are sisters sharing a home with their children (two each). Each pays their share of the costs for themselves and their children. Both sisters work and have income in the EIC eligibility range. What rules would have to apply for them to both be able to file as HOH?
- 12. Judy and Joe are married, but they didn't live together at all in 2023. They have one child, who lives with Judy, who pays most of the household expenses. What is their filing status:
 - a. If Joe is deployed with the army in Turkey?
 - b. If Joe is working in Turkey for a civilian contractor for a couple of years?
 - c. If Joe left last June without saying good-bye, and Judy doesn't even know where he is?
 - d. If Joe and Judy signed a separate maintenance agreement in 2022 between themselves without court decree and are planning to divorce soon?
- 13. Marie, her two young children and her widowed father, Mark, all live together. Mark's income is slightly more than Marie's and both are within the EIC eligibility range. Marie and Mark share the housing and other costs 50-50, and both qualify to claim the children as qualifying children.
 - a. If Marie signs Form 8332 to give her ex-husband the right to claim the children, can she still let her dad claim them for EIC?
 - b. If each claims at least one child, can they both file as?
 - c. Assuming their incomes are similar, what is probably the most beneficial way to claim the children?
- 14. Arturo and Carmen are married and live together with their two kids, Alice and Emma. They both work and are glad to have Arturo's mother, Janice, living with them. In addition to Social Security, Janice has a sizable pension and pays more than half the costs of maintaining the home.
 - a. If it's okay with Arturo and Carmen, can Janice file as HOH?
 - b. What if it is not okay with Arturo and Carmen?

CORE – Dependency and Related Credits

- 1. LaDonna is 28 years old. In 2018, she divorced Sean and moved back home with her parents. She has a part-time job and earned about \$4,000, but spends most of her money on entertainment and clothes. Her folks pay all the household bills. What is her filing status? Can her parents claim her for the credit for other dependents?
- 2. Dan and Elizabeth are married and have one son, Jake, aged 16. Jake spent eight months in juvenile detention last year.
 - a. Can Dan and Elizabeth claim the child tax credit?
 - b. Can they claim the credit for other dependents?
 - c. Can they claim Jake for EIC?
- 3. Karen, age 26, and her infant Kasey live with Karen's parents, who have more income than Karen does. Karen earned \$8,600 in a part-time job. Karen has decided to let her parents claim Kasey, as they will get more tax benefit than she will. Can Karen claim EIC without a child?
- 4. Maria signs Form 8332 to let her ex-husband Max claim their daughter Missy, age 10, on his tax return even though Missy lives with Maria.
 - a. Can Max claim HOH?
 - b. Can Max claim the child tax credit?
 - c. Can Max claim the child and dependent care credit as well?
 - d. Can Max claim Missy as his qualifying child for EIC?
- 5. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom's mother Sandra living with them. Sandra's only income is Social Security, which she uses for gifts, her clothes and her car. Can Tom and Shelley claim the credit for other dependents for Sandra?
- 6. Marissa's friend Carol is in a residential drug rehab program, and Marissa is caring for Carol's newborn daughter Sunny until Carol is able. Sunny has lived with Marissa since she was born in August 2023. Carol has no income and will not file a return.
 - a. Can Marissa claim the child tax credit for Sunny?
 - b. Can Marissa file as HOH?
 - c. If Sunny was placed with Marissa as a foster child by the Department of Child Services, would the answers be different?
- 7. Andrea (25) and her young children lived with Andrea's mother Agnes most of the year. Andrea's AGI is \$18,000. Agnes's AGI is \$25,000. All three children are qualifying children of both Andrea and Agnes. Which statement(s) are true?
 - a. Agnes can claim the children because she has the higher AGI, if Andrea does not claim the children.
 - b. Andrea can claim the children because she is the parent.
 - c. They can reach an agreement between themselves as to who will claim each child.

COMPREHENSIVE – Dependency and Related Credits

- 8. Lynn is a single mom whose only child, Luke, graduated from high school in 2023 at the age of 18. He got a full-time job and has paid all his own bills since then except he still lives with his mom, who pays the rent and utilities.
 - a. Overall, he paid less than half of his own support. What is Lynn's filing status? What is Luke's filing status? Can Lynn claim Luke for the credit for other dependents?
 - b. Same situation as above but Luke provided more than half of his own support. What is Lynn's filing status? Luke's? Can Lynn claim any tax benefit for Luke?
 - c. Same situation as above. If Luke moved out of the house in June 2023 (but still paid less than half of his own support for the year), what is Lynn's filing status?

COMPREHENSIVE – Dependency and Related Credits

- 9. Sofia is a U.S. citizen and earns \$35,000 from her job. She supports her widowed mother Elsa who lives in Mexico and has an ITIN. Elsa has no income and relies solely on Sofia. What is Sofia's filing status? Can Sofia claim Elsa as her dependent? Can Sofia claim the credit for other dependents for Elsa?
- 10. Sean has a Social Security number under DACA (Deferred Action for Childhood Arrivals) and a job at which he earns \$25,000. He supports his younger sister, Tina, age 12 who has an ITIN and lives with Sean all year.
 - a. What filing status can Sean use?
 - b. Can Sean claim Tina as his dependent? If so, is Tina his qualifying child or qualifying relative?
 - c. Can Sean claim the child tax credit for Tina?
 - d. Can Sean claim the credit for other dependents for Tina?
 - e. Can Sean claim EIC for Tina?
- 11. Eve supports her adopted brother Darius, age 19, who lives with her and is a full-time student. Which of the following benefits can Eve claim with respect to Darius:
 - a. HOH?
 - b. credit for other dependents?
 - c. Education credit?
- 12. Lynn and Les live together with Lynn's daughter Lori, age 4. Les has a good job and pays most of the bills. Lynn works part time and made \$8,000 last year. She pays for her own and Lori's clothes, for her car and helps with the groceries.
 - a. Can Les claim Lynn as his dependent?
 - b. Can he claim Lori?
 - c. If he claims Lori, which benefits can he claim: child tax credit? credit for other dependents?
 - d. Who can file as HOH?
- 13. When Susan was alive, she and her husband Charlie supported her mother and her mother's sister in a neighboring city. They claimed both women as dependents. Now that Susan has died, Charlie continues to support them. Can he continue to claim them as dependents and take the credit for other dependents?

COMPREHENSIVE – Support

- 1. Sonja's husband died, and Sonja and their two small children receive Social Security survivor benefits of \$12,000 each. Sonja has a part-time job and earned \$6,000. The three pool their funds to pay for all the household costs.
 - a. Does Sonja need to file a return? Should she file?
 - b. Can Sonja claim child tax credit for the two children? EIC?
 - c. What is Sonja's filing status?
 - d. Do the children need to file returns?
- 2. Marybeth lives with her father Saul in a house that Saul owns. Saul's only income is Social Security, which he gives to Marybeth to help with household expenses. Marybeth provides all of the rest of the household income. How do you decide if Marybeth is providing more than half of Saul's support?

CORE – Wages

- 1. What will happen if the Employer Identification Number (EIN) or business name on a W-2 is entered incorrectly in TaxSlayer?
- 2. Where can you find explanations of the codes for Box 12?
- 3. If a W-2 has a Code DD in box 12 what does that mean?
- 4. Information in Box 14 on a W-2 must be reported in TaxSlayer exactly as it appears on the W-2. True/False
- 5. If a W-2 has a Code D in Box 12, what form might be generated as a result? What probing questions should you ask?
- 6. Difficulty of care payments (also called Medicaid Waiver payments or MWP) can be excluded from income but included as earned income for earned income and additional child tax credit purposes. True/False

COMPREHENSIVE – Wages

- 7. If a taxpayer can't get his W-2 from an employer, what can we do?
- 8. If an employer provides multiple W-2s for the same taxpayer with different amounts or different states, do you put them all on the same W-2 in TaxSlayer?
- 9. If the taxpayer tells you they have unreported tips, how would you enter them in TaxSlayer?
- 10. How can you tell from the W-2 that it represents a Medicaid waiver payment?
- 11. If Box 13 is marked "Third Party Sick Pay," income in Box 1 of a W-2 is reportable but not taxable. True/False

CORE – Interest

- 1. Early withdrawal penalties are adjustments from income. Is the entry for them made in the Deduction>Adjustments section of TaxSlayer or in the Income>Interest and Dividends section?
- 2. The terms tax-exempt, non-taxable and tax-free interest can be used interchangeably and usually mean that the interest income is reportable but not federally taxable. True/False
- 3. When a taxpayer sells his home and carries the buyer's mortgage, he or she receives interest from the buyer (payer). What information is required to enter seller-financed mortgage interest received?
- 4. The difference between the price of a U.S. savings bond and the face value received at maturity is interest and is reported to the taxpayer on Form .

COMPREHENSIVE – Interest

- 5. If a bond is issued at a price lower than its stated redemption value, the difference is called original issue discount (OID) and is simply a form of interest. The issuer of the bond reports a portion of OID each year to the bondholder on Form 1099-OID and we enter it in the Interest and Dividends section of TaxSlayer. True/False
- 6. Interest on life insurance dividends is not taxable, but it must be reported. True/False
- 7. Charlie tells you he had \$9.35 in dividends from his credit union account. He did not get a document reporting the amount from his credit union. You should report the amount as qualified dividends in the dividend section of TaxSlayer. True/False

Dividends

- 1. Ordinary and qualified dividends are both taxed in the same way. True/False
- 2. Form 1099-DIV shows \$86 in Box 3 (non-dividend distributions). Since it is not an ordinary dividend it is eligible to be treated the same as a qualified dividend. True/False
- 3. Is there a limit on the total amount of foreign taxes paid during the year for an in-scope return? Yes/No
- 4. Exempt interest dividends (Form 1099-DIV Box 12) are not taxable and do not show up on the tax return. True/False
- 5. Sean claims that since his dividend was part of a reinvestment plan to purchase more shares he does not have to declare the dividend. Is his statement true or false?

CORE – Self-employment business income

- 1. List five requirements for a taxpayer's self-employment income to be in scope for Tax-Aide.
- 14. If your self-employment income is very low, you are not required to pay self-employment taxes. What is that threshold amount?
- 15. Dmitry just started his own business as a painter last year. He tells you that sometimes he does house painting for only one client at a time and other times he may have two or more jobs going on the same day. He also tells you that he often makes separate trips to the paint store for supplies. He has meticulous records of all the miles he drives for his business (i.e., between home and client, between clients, and to the paint store). He is unsure what miles he is allowed to deduct. What do you tell him?
- 16. Zehra works as an Uber driver on weekends to supplement her income. She provides you with the list of expenses below. Which of the following expenses are allowable business deductions?

| a. | Business miles | 2,500 |
|----|---|----------------|
| b. | Car insurance | \$950 |
| c. | Business cards | \$50 |
| d. | Liability insurance purchased to protect against her increased risk | \$225 |
| e. | Tolls | \$125 |
| f. | Gas for the car | \$300 |
| g. | Commissions and expenses on UBER statement | \$950 |
| h. | Speeding tickets incurred while driving clients | \$50 |
| i. | Cell phone used only for UBER calls | \$15 per month |
| j. | Regular car washes | \$1,200 |

17. Yvette is self-employed and pays for her own health insurance (not from the Marketplace). Where can this be deducted?

COMPREHENSIVE – Self-employment income

- 18. Diego has a Form 1099-MISC from his church with \$2,750 reported in box 3 Other Income. Upon questioning about the reason for the income, he states that he does handyman tasks for the church and for others regularly. How do you report this income in TaxSlayer?
- 19. Jose is a full-time insurance agent and provides you with a W-2 that is marked as a statutory employee in Block 13. How is this income reported?
- 20. What is the mileage rate for 2023 and is there a date consideration?

Capital gains or losses

- 1. Which form is used to report sales of stocks or mutual funds to the taxpayer?
- 2. Short-term transactions occur when the taxpayer has owned the stock for one year or less. True/False
- 3. A "covered security" means the broker has reported the sales amount but not the basis to the IRS. True/False
- 4. If a taxpayer does not know the basis for stock sold, what can they do?
- 5. Inherited stock sold within one year is a short-term transaction. True/False
- 6. Which of the following sales are in scope for Tax-Aide?
 - a. Personal residence
 - b. Inherited stock
 - c. Stock received as a gift
 - d. Stock that does not have a cost basis on the broker statement
 - e. Rental property
 - f. Stock options
 - g. Virtual currency
- 7. Taxpayer(s) can exclude up to \$250,000 (\$500,000 if MFJ or some surviving spouses) of gain on the sale of their main home if:
 - a. They have owned and lived in the home at least of the last and
 - b. Have not excluded the gain on another home in the last
- 8. Tom and Helen sold their home and want to know which of these can be added to their original purchase price:
 - a. New fence \$3,400
 - b. New deck \$2,900
 - c. Exterior painting \$900 (not part of a home improvement)
 - d. Remodeled kitchen \$20,600
 - e. Refinished wood floors \$1,100
 - f. Roof replaced in 1984 for \$1,600 and again in 2006 for \$4,200
 - g. Annual maintenance on the heating and air conditioning system \$370
- 9. Tomasz, aged 75, has a capital loss carry forward of \$78,000 and is thinking he won't file next year as he doesn't think he'll live long enough to use up his capital loss. He receives \$18,000 in Social Security, a \$9,000 pension, has more stock to sell and owns a piece of land Should he file a return?

CORE – Retirement

- 1. List three situations when the taxable amount needs to be calculated on Form 1099-R.
- 2. The taxpayer, a retired public safety officer (PSO), provides you a copy of his Form 1099-R and tells you or has a statement telling him health insurance premiums of \$3,786 were withheld (may be shown in Box 5 of Form 1099-R). How do you properly report this in TaxSlayer?
- 3. Form 1099-R shows a code "3" in Box 7. What probing questions do you ask? Why? What do you do if there is also an entry in box 9b on the Form 1099-R?
- 4. An early distribution is not subject to the 10% early distribution penalty if it has one of the following codes in Box 7: 2, 3, or 4. True/False
- 5. A taxpayer presents a Form 1099-R with Distribution Code 1, what probing questions do you ask?

CORE – Retirement

What if the taxpayer is 70 years old?

- 6. In determining the retirement savings credit, which distributions offset contributions to a qualified retirement plan?
- 7. If the taxpayer is allowed to make a qualified charitable distribution and the entire distribution amount is \$4,500 while the contribution portion is \$2,000, how would you handle the transaction in TaxSlayer?
- 8. The retiree died before starting to collect on his pension. It was a joint and survivor benefit policy. When using the simplified method, do you use the ages of both the employee and spouse, just the employee or just the surviving spouse?
- 9. What code on Form 1099-R shows that the person is a retired public safety officer eligible for the PSO exclusion? What kind of medical coverage qualifies for the PSO exclusion?

COMPREHENSIVE – Retirement

- 10. A taxpayer has an IRA Form 1099-R with Distribution Code 1 and tells you that he took the distribution to buy a new car, but then changed his mind and put the money back into another IRA. What probing questions do you ask and how do you enter this information in TaxSlayer?
- 11. The taxpayer takes a distribution from his traditional IRA and tells you he had made non-deductible contributions in prior years. How would you enter the non-taxable portion of the current distribution into TaxSlayer?

Other income

- 1. Mohamed received \$20 per day for twenty days of jury duty and said that he received his full wages during that time but was required to turn over to his employer all the jury duty pay he received after the first ten days. How do you report this on his return?
- 2. When asked if they had any other income during the year, John and Mary inform you that they rented their home to a group of fans for one week during the Masters Golf tournament and received \$6,000. They also paid a maid service \$500 to clean the home after the group left. Is this in scope?
- 3. Ella provided nonmedical support services for her cousin Siri who lives with her. She received a Form 1099-MISC with an amount in Box 3 from a certified Medicaid provider under a Medicaid waiver program in her state. How do you report this income?
- 4. Bjorn has a W-2G showing that he won \$3,000 at a local casino and he says he was told that he only has to report \$2,000 because he had \$1,000 in losses last year. What do you tell him?
- 5. Denzel provides a Form 1099-C for cancellation of credit card debt. What information do you need from Denzel?

CORE – Standard and itemized deductions

- 1. What factors determine the standard deduction amounts?
- 2. Charles and Maria file MFJ. They paid the following bills. Which items are eligible deductions?
 - a. Prescription drugs from Canada
 - b. False teeth
 - c. Medical insurance premiums deducted from Maria's gross pay
 - d. Oxygen equipment and oxygen

CORE – Standard and itemized deductions

- e. Nutritional supplements recommended by their doctor to treat diabetes
- f. Lodging expenses while receiving medical care
- g. The cost to remove lead paint from their home
- h. Vitamins and dietary supplements
- i. Medical marijuana prescribed by a doctor
- 3. Which taxes are deductible on Schedule A?
 - a. Sales tax for the purchase or lease of a car
 - b. Real-estate transfer taxes (or stamp taxes)
 - c. Excise tax on gasoline, alcohol or tobacco
 - d. Federal income taxes paid during the tax year
 - e. State or local real estate tax
 - f. Foreign real estate tax
 - g. Special real estate tax assessment for local benefit that tends to increase the value of your home
- 4. For 2023, what is the limit on state and local sales, income, and property taxes (SALT)?
- 5. Which of the following are deductible and within the scope of the Tax-Aide Program?
 - a. Home mortgage interest incurred and paid by taxpayer
 - b. Mortgage interest paid on son's mobile home while he is in college (son is sole owner of the mobile home)
 - c. Points paid to acquire a mortgage on the purchase of taxpayer's home
 - d. Mortgage insurance premiums for contract that commenced December 21, 2010
 - e. Margin interest shown on the brokerage statement
 - f. Student loan interest paid by the student's parent
 - g. Home equity loan interest used to pay off credit card debt
- 6. Sherman has a reverse mortgage on his primary residence. He received a lump sum payment and \$100 per month from the reverse mortgage lender. Interest is accruing and will be paid at some date in the future.
 - a. Is the amount he received in a lump sum reportable as income? Yes/No
 - b. Can he take an interest deduction for the interest that is accruing? Yes/No
- 7. Alice and Bill are senior citizens who have itemized their deductions for many years. They have no receipts or record of their cash contributions. They tell you these contributions added up to \$260. Can they deduct \$260 as a cash contribution this year?
- 8. Maricel is 81 years old and made a \$10,000 qualified charitable distribution from her IRA to Goodwill Industries. The distribution was made directly by the trustee of her IRA to Goodwill. How much of the \$10,000 will she take as a charitable itemized deduction on Schedule A?
- 9. Liz has non-cash contributions that she wishes to claim. She has brought her receipts that show she wishes to claim amounts of \$225, \$350 and \$450. Where should you enter the contributions? What information is required?

COMPREHENSIVE – Itemized deductions

10. Harry and Sally are filing married filing jointly (MFJ). They paid the cost of keeping Sally's father, George, in a nursing home. The entire cost of the nursing home was \$18,000, of which \$8,900 was for medical care. A primary reason for George being in the nursing home was for medical

COMPREHENSIVE – Itemized deductions

care. George is their dependent. How much of the nursing home costs can Harry and Sally claim as a medical expense?

- 11. How do you deduct mortgage interest paid for a seller-financed mortgage in TaxSlayer?
- 12. Winston bought his home in 2019 with a mortgage of \$850,000. How much interest can he deduct in 2023?
- 13. Pablo, age 72, made a direct charitable donation from his IRA for \$10,000 for the first time. He also made a \$7,000 contribution to his traditional IRA. How should these events be reported on his tax return?

Education Benefits

- 1. List four eligibility criteria for the American Opportunity Credit.
- 2. Who can claim an education credit?
- 3. Name at least two options for claiming educational expenses?
- 4. How do you decide which of the options is right for the taxpayer?
- 5. Last year David paid \$3,000 in tuition, \$500 for textbooks that he bought through eBay, \$100 for an athletic participation fee, and \$50 for safety goggles that were required for his chemistry course. Assuming he meets all eligibility requirements, how much can he claim for 1) Lifetime Learning Credit, or 2) American Opportunity Credit?
- 6. Grandma pays the eligible educational expenses for her grandson who is claimed on the parent's return as a dependent. Who can claim the payment amount and where?
- 7. Can scholarships and grants be taxable?
- 8. Taxpayer pays for his son's tuition, but the son is not claimed on the taxpayer's return. Can the taxpayer claim the tuition he pays for his son as an education credit? Yes/No

Earned Income Credit

- 1. Assume the taxpayer meets all the eligibility tests to receive EIC. What are three factors that determine the amount of EIC they will receive?
- 2. Which of the following items are considered EARNED income for EIC?
 - a. Taxable wages
 - b. Pensions/annuities
 - c. Worker's compensation benefits
 - d. Union strike benefits
 - e. Medicaid waiver payments
 - f. Long-term disability benefits received prior to minimum retirement age
 - g. Social Security/Railroad Retirement Benefits
 - h. Unemployment compensation
 - i. Self-employment gross earnings
 - j. Alimony
 - k. Work release wages
- 3. Mario and Lucia are divorced. Lucia does not work but receives alimony and has custody of their son Miguel who lives with her except for one month during the summer when he lives with his father. Mario provides more than half of Miguel's support and per the divorce decree claims Miguel as a dependent on his return. Who can claim Miguel for EIC? Why?

Earned Income Credit

- 4. Bruno is otherwise eligible to claim EIC but realized a capital gain of \$5,655 during 2023. Is Bruno eligible to claim EIC?
- 5. Tatiana, age 26, is unmarried. She and her five-year-old daughter Tracey live with Tatiana's mother, Doreen, 63. Tatiana and Doreen provide Tracey's support. Tatiana worked as a clerk and earned \$16,000. Doreen has a part-time job and earned \$8,000 to supplement her Social Security income. Who can claim Tracey for EIC?
- 6. Ruben is separated from his wife. What rules apply to him to allow him to claim EIC?