

AARP Foundation®
Tax-Aide

National Tax Training Committee

Self-Study Training and Certification Course Exercises Only

Tax Year 2026

Release 1, 9/15/2026

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SELF-STUDY CERTIFICATION EXERCISES ONLY

The purpose of this document is to put together the practice tax returns from the Training and Certification Course without any of the teaching tools, references, tasks, etc. We hope that this will be helpful for returning volunteers who are experienced enough that they do not need all the instructional details.

This document includes all the exercises from the Training and Certification Course, including the “New Volunteer Introductory Tax Topics,” and the “Certification Lessons Comprehensive Tax Topics.” These are intended to include all of the topics covered on the Advanced Exam.

In the course, most exercises build on prior exercises, so it's important to get the correct answer before moving forward. In this document, each entire tax return exercise is built at one time. For Answers, the AGI and Refund/Amount Due are given at the end of each exercise (Release 1 using Practice Lab for TY2025). If your answer doesn't match and you don't know why, you might want to see more detailed answers. In this case, you can check the entries for each taxpayer here: [Answers to Tax Returns 1-4 \(New Volunteer Introductory Tax Topics\)](#) and [Answers to Tax Returns 5-10 \(Certification Lessons Comprehensive Tax Topics\)](#).

Let's go...

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Tax Returns 1-4 for New Volunteer Introductory Tax Topics

Tax Return 1 – Neva and Miguel Sanchez

Wages, Interest, Dividends, Alimony, and Unemployment Income

- View the [Intake/Interview and Qualify Review Sheet](#) for the Sanchez return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse				- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name NEVA		M.I.	Last name SANCHEZ		Your date of birth 07/08/1967		Your job title CLERK
Spouse's first name MIGUEL		M.I.	Last name SANCHEZ		Spouse's date of birth 01/15/1970		Spouse's job title TEACHER
Mailing address 2023 COLORADO BLVD			Apt #	City YOUR CITY		State YS	ZIP code YZIP
Your telephone number 804-555-1234		Spouse's telephone number 804-555-4321		Email address (optional) NEVAS@EMAIL.COM		Did you live or work in two or more states in 2025 ☐ Yes ☒ No	
Can anyone else claim you or your spouse on their tax return				☐ Yes ☒ No			
Check if you or your spouse were in 2025:				Legally blind ☐ You ☐ Spouse ☒ No			
A U.S. citizen ☒ You ☒ Spouse ☐ No				Totally and permanently disabled ☐ You ☐ Spouse ☒ No			
In the U.S. on a visa ☐ You ☐ Spouse ☒ No				Issued an identity protection PIN (IPPIN) ☐ You ☐ Spouse ☒ No			
A full-time student ☐ You ☐ Spouse ☒ No				Owners or holders of any digital assets ☐ You ☐ Spouse ☒ No			
If due a refund, how would you like your refund ☒ Direct deposit ☐ Check by mail				If you have a balance due, how would you like to make your payment ☒ Bank account ☐ IRS.gov Direct Pay			
☐ Split refund between accounts ☐ Other _____				☐ Set up installment agreement ☐ Mail payment to IRS			
Would you like to receive written communications from the IRS in a language other than English What language _____				☐ You ☐ Spouse ☒ No			
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund				☐ You ☐ Spouse ☒ No			
As of December 31, 2025, what was your marital status ☐ Never Married ☒ Married				If married, were you married on the last day of the year ☒ Yes ☐ No			
				Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☒ No			
☐ Divorced				☐ Legally Separated but not Divorced			
Date of final decree _____				Date of separate maintenance decree _____			
				☐ Widowed			
				Year of spouse's death _____			

- Open [Practice Lab](#) and create a new return for **NEVA SANCHEZ, SSN: 015-00-6516** and **MIGUEL SANCHEZ, SSN: 115-00-0001**. Neva and Miguel want to file jointly.
- Miguel had both a savings and checking account at City Bank, and while he didn't get a 1099-INT from them, he received \$5 and \$4 in interest, respectively. You may add these amounts together to report them as interest from City Bank.
- Neva received \$350 a month in alimony income (\$4,200 in 20XX). The date of her divorce agreement was December 23, 2014.
- Sadly, Miguel Sanchez lost his job in August. He was able to collect unemployment income until the end of the year.

a Employee's social security number 015-00-6516		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile				
b Employer identification number (EIN) 25-6234567				1 Wages, tips, other compensation \$12,283.00		2 Federal income tax withheld \$1,228.00				
c Employer's name, address, and ZIP code PETROLEUM OIL AND GAS 625 KASPAR DRIVE INDIANAPOLIS IN 46204				3 Social security wages \$12,283.00		4 Social security tax withheld \$761.55				
				5 Medicare wages and tips \$12,283.00		6 Medicare tax withheld \$178.10				
				7 Social security tips		8 Allocated tips				
				9		10 Dependent care benefits				
				11 Nonqualified plans		12a See instructions for box 12				
e Employee's first name and initial Last name Suff. NEVA SANCHEZ 2023 COLORADO BLVD YOUR CITY, YS YZIP f Employee's address and ZIP code				13 <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"> Statutory employee ☐ </td> <td style="width: 33%; text-align: center;"> Retirement plan ☐ </td> <td style="width: 33%; text-align: center;"> Third-party sick pay ☐ </td> </tr> </table>		Statutory employee ☐	Retirement plan ☐	Third-party sick pay ☐	\$0.00	
				Statutory employee ☐	Retirement plan ☐	Third-party sick pay ☐				
				14a Other		\$0.00				
				14b Treasury Tipped Occupation Code(s)		\$0.00				
						\$0.00				
\$0.00										
15 State Employer's state ID number YS 25-XXXXXXX		16 State wages, tips, etc. \$12,283.00		17 State income tax \$614.00		18 Local wages, 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.

20XX

Department of the Treasury—Internal Revenue Service

a Employee's social security number 015-00-0001		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 25-5234567				1 Wages, tips, other compensation \$20,530.27		2 Federal income tax withheld \$2,200.00	
				3 Social security wages \$21,010.27		4 Social security tax withheld \$1,302.64	
c Employer's name, address, and ZIP code JEFFERSON SCHOOL 12210 ROBIN STREET INDIANAPOLIS IN 46204				5 Medicare wages and tips \$21,010.27		6 Medicare tax withheld \$304.65	
				7 Social security tips		8 Allocated tips	
				d Control number		9	
e Employee's first name and initial Last name Suff. MIGUEL SANCHEZ 2023 COLORADO BLVD YOUR CITY, YS YZIP f Employee's address and ZIP code				11 Nonqualified plans		10 Dependent care benefits	
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12a See instructions for box 12 DD \$4,734.53	
				14a Other		12b D \$480.00	
				14b Treasury Tipped Occupation Code(s)		12c 	
						12d 	
15 State Employer's state ID number YS 255234567		16 State wages, tips, etc. \$20,530.27	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

☐ CORRECTED (if checked)									
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DERBY FEDERAL CREDIT UNION 431 INVESTMENT ROW LOUISVILLE KY 40202		Payer's RTN (optional) 		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year <u>20XX</u>		Interest Income			
		1 Interest income \$ 238.80		2 Early withdrawal penalty \$ 23.00					
		3 Interest on U.S. Savings Bonds and Treasury obligations \$ 150.00							
PAYER'S TIN 75-7788997		RECIPIENT'S TIN 015-00-6516		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.					
RECIPIENT'S name NEVA SANCHEZ Street address (including apt. no.) 2023 COLORADO BLVD City or town, state or province, and ZIP or foreign postal code YOUR CITY, YS YZIP		4 Federal income tax withheld \$				5 Investment expenses \$			
		6 Foreign tax paid \$				7 Foreign country or U.S. territory 		8 Tax-exempt interest \$ 45.00	
10 Market discount \$				11 Bond premium \$					
FATCA filing requirement ☐		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$		14 Tax-exempt and tax credit bond CUSIP no. 		15 State 16 State identification no. 17 State tax withheld \$	
		14 Tax-exempt and tax credit bond CUSIP no. 		15 State 16 State identification no. 17 State tax withheld \$					
Account number (see instructions) 									
Form 1099-INT (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service									

☐ CORRECTED (if checked)									
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BAKER FINANCIAL SERVICES PO BOX 237 JACKSONVILLE, FL 32209		1a Total ordinary dividends \$ 345.89		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year <u>20XX</u>		Dividends and Distributions			
		1b Qualified dividends \$ 256.50		2a Total capital gain distr. \$ 49.78					
		2b Unrecap. Sec. 1250 gain \$							
PAYER'S TIN 25-7456789		RECIPIENT'S TIN 015-00-6516		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.					
RECIPIENT'S name NEVA SANCHEZ Street address (including apt. no.) 2023 COLORADO STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YS YZIP		2c Section 1202 gain \$				2d Collectibles (28%) gain \$			
		2e Section 897 ordinary dividends \$				2f Section 897 capital gain \$			
FATCA filing requirement ☐		3 Nondividend distributions \$ 16.23		4 Federal income tax withheld \$		5 Section 199A dividends \$		6 Investment expenses \$	
		7 Foreign tax paid \$ 5.13		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 \$							
Account number (see instructions) 									
Form 1099-DIV (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service									

Form 1099-DIV 20XX Advantage Marketing Corporation OMB No. 1545-0110	
Box	Amount
1a Total ordinary dividends	2,298.01
1b Qualified dividends	1,397.50
2a Total capital gain distr.	3,975.61
2b Unrecaptured Sec 1250 gain	0.00
2c Sec 1202 gain	0.00
2d Collectibles (28%) gain	0.00
2e Section 897 ordinary dividends	0.00
2f Section 897 capital gain	0.00
3 Nondividend distributions	0.00
4 Federal income tax withheld	0.00
5 Section 199a dividends	0.00
6 Investment expenses	0.00
7 Foreign tax paid	45.43
8 Foreign country or U.S. possession	N/A
9 Cash liquidation distributions	0.00
10 Noncash Liquidation distributions	0.00
11 FATCA filing requirement	N/A
12 Exempt-interest dividends	484.64
13 Specified private activity bond interest dividends	0.00
14 State	N/A
15 State identification no	N/A
16 State tax withheld	0.00

☐ CORRECTED (if checked)				OMB No. 1545-0120		Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S name STATE UNEMPLOYMENT COMMISSION		1 Unemployment compensation		Form 1099-G (Rev. December 2026)		
Street address 36 COUNTRY PLAZA		\$ 12,000.00		For calendar year 20XX		
City/town YOUR CITY	State/province YS	Country USA	ZIP/foreign code YZIP	2 State or local income tax refunds, credits, or offsets		
Telephone number:		3 Box 2 amount is for tax year		4 Federal income tax withheld		
PAYER'S TIN 21-6644778		5 RTAA payments		\$ 500.00		
RECIPIENT'S TIN 015-00-0001		7 Agriculture payments		6 Taxable grants		
RECIPIENT'S name MIGUEL SANCHEZ		9 Market gain		8 If checked, box 2 is trade or business income ☐		
Street address 2023 COLORADO BLVD		11a State		10 Family leave benefits		
City/town YOUR CITY	State/province YS	Country USA	ZIP/foreign code YZIP	\$		
Account number (see instructions)		11b State identification no. 216644778		12 State income tax withheld		
		YS		\$		

Form **1099-G** (Rev. 12-2026) (keep for your records) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

Answer: AGI = \$56,058 Refund = \$2,138

[Answer Sheet](#)

Tax Return 2 – Alan and Marcy Johnson

Social Security and Retirement Income, and Additional Deductions

- View the [Intake/Interview and Quality Review Sheet](#) for the Johnson return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse				- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name ALAN	M.I.	Last name JOHNSON	Your date of birth 07/08/1955	Your job title RETIRED			
Spouse's first name MARCY	M.I.	Last name JOHNSON	Spouse's date of birth 01/02/1967	Spouse's job title RESTAURANT MANAGER			
Mailing address 3123 LINCOLN BLVD		Apt #	City YOUR CITY	State YS	ZIP code YZIP		
Your telephone number 804-555-1234	Spouse's telephone number 804-555-4321		Email address (optional) ALMARCY@EMAIL.COM		Did you live or work in two or more states in 2025 ☐ Yes ☒ No		
Can anyone else claim you or your spouse on their tax return				☐ Yes ☒ No			
Check if you or your spouse were in 2025:				☐ Legally blind ☐ Totally and permanently disabled ☐ Issued an identity protection PIN (IPPIN) ☐ Owners or holders of any digital assets			
A U.S. citizen	☒ You	☒ Spouse	☐ No	☐ You	☐ Spouse	☒ No	
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	☐ You	☐ Spouse	☒ No	
A full-time student	☐ You	☐ Spouse	☒ No	☐ You	☐ Spouse	☒ No	
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
☒ Direct deposit				☒ Bank account			
☐ Check by mail				☐ IRS.gov Direct Pay			
☐ Split refund between accounts				☐ Set up installment agreement			
☐ Other _____				☐ Mail payment to IRS			
Would you like to receive written communications from the IRS in a language other than English				☐ You ☐ Spouse ☒ No			
What language _____							
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund				☐ You ☐ Spouse ☒ No			
As of December 31, 2025, what was your marital status							
☐ Never Married		☒ Married		If married, were you married on the last day of the year		☒ Yes ☐ No	
				Did you and your spouse live apart all of the last 6 months of the year		☐ Yes ☒ No	
☐ Divorced		☐ Legally Separated but not Divorced		☐ Widowed			
Date of final decree _____		Date of separate maintenance decree _____		Year of spouse's death _____			

- Open [Practice Lab](#) and create a new return for **ALAN JOHNSON, SSN: 015-00-1809**. Alan and Marcy Johnson are married and want to file jointly (MFJ). **MARCY JOHNSON, SSN: 015-00-6519**.
- Alan is retired and collecting Social Security, but Marcy is still working as a restaurant manager. She receives both tip income and overtime pay through her union contract, as shown on her W-2.
- Alan purchased a new Toyota Corolla last year with a loan from his credit union. He received a Form 1098-VLI showing the amount of interest he paid on the loan during the tax year.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
20XX ☐ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ☐ SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name ALAN JOHNSON		Box 2. Beneficiary's Social Security Number 015-00-1809
Box 3. Benefits Paid in 20XX \$13,682.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$13,682.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$10,179.20 Medicare Part B premiums deducted from your benefits \$2,434.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$3,502.80 Benefits for 20XX \$13,682.00 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$1,068.00 Box 7. Address ALAN JOHNSON 3123 LINCOLN BLVD YOUR CITY, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 015-00-1809A

Form **SSA-1099-SM**

☐ CORRECTED (if checked)									
PAYER'S name UNITED FINANCIAL SERVICES				1 Gross distribution \$ 13,567.00		20XX OMB No. 1545-0119 Form 1099-R		Distributions From 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.	
Street address PO BOX 3478		Room or suite no.		2a Taxable amount \$ 13,567.00					
City or town INDIANAPOLIS		Telephone number		2b Taxable amount not determined ☒					
State or province IN		Country US		ZIP or foreign postal code 46204		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,350.00	
PAYER'S TIN 97-6123456		RECIPIENT'S TIN 015-00-1809				5 Employee contrib./desig. Roth contrib. or insurance premiums \$		6 NUA in employer's securities \$	
RECIPIENT'S name ALAN JOHNSON				7a Dist. code(s) 7		7b IRA/SEP/SIMPLE ☒		7c Trump account ☐	
Street address 3123 LINCOLN BLVD		Apt. no.		8a Other \$		8b Percentage of annuity contract %		7d Earnings on excess contrib. \$	
City or town YOUR CITY		State or province YS		Country US		ZIP or foreign postal code YZIP			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement ☐		14 State tax withheld \$			
Account number (see instructions)				13 Date of payment		15 State/Payer's state no.		16 State distribution \$	
						17 Local tax withheld \$		18 Name of locality	
								19 Local distribution \$	

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)				OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name STATE STREET RETIREE SERVICES				1 Gross distribution \$ 17,453.00		20XX					
Street address ONE CONGRESS ST		Room or suite no.		2a Taxable amount \$ 17,453.00							
City or town BOSTON		Telephone number		2b Taxable amount not determined ☐		Total distribution ☐		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.			
State or province MA		Country US		ZIP or foreign postal code 02114		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$ 1,745.00	
PAYER'S TIN 94-1234567		RECIPIENT'S TIN 015-00-1809		5 Employee contrib./desig. Roth contrib. or insurance premiums \$		6 NUA in employer's securities \$					
RECIPIENT'S name ALAN JOHNSON				7a Dist. code(s) 7		7b IRA/SEP/SIMPLE ☐				7c Trump account ☐	
Street address 3123 LINCOLN BLVD		Apt. no.		8a Other \$		8b Percentage of annuity contract %					
City or town YOUR CITY		State or province YS		Country US		ZIP or foreign postal code YZIP		9a Percentage of total dist. %			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement ☐		14 State tax withheld \$		15 State/Payer's state no.			
Account number (see instructions)		13 Date of payment		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$			
				16 State distribution \$							
				17 Local tax withheld \$							
				18 Name of locality							
				19 Local distribution \$							

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

a Employee's social security number 015-00-6519		Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 91-1234567		1 Wages, tips, other compensation \$ \$34,568.00	
c Employer's name, address, and ZIP code LIL REDS TAKEOUT AND CATERING 1244 MAIN ST INDIANAPOLIS, IN 46204		2 Federal income tax withheld \$ \$3,419.00	
d Control number		3 Social security wages \$ \$31,126.00	
e Employee's first name and initial MARCY		4 Social security tax withheld \$ \$2,143.00	
Last name JOHNSON		5 Medicare wages and tips \$ \$34,568.00	
Suff. 3123 LINCOLN BLVD YOUR CITY, YS, YZIP		6 Medicare tax withheld \$ \$501.24	
f Employee's address and ZIP code		7 Social security tips \$ \$3,442.00	
15 State Employer's state ID number YS 25-XXXXXXX		8 Allocated tips	
16 State wages, tips, etc. \$ \$34,568.00		9	
17 State income tax \$ \$1,043.00		10 Dependent care benefits	
18 Local wages, tips, etc.		11 Nonqualified plans	
19 Local income tax		12a See instructions for box 12 TP \$ \$3,442.00	
20 Locality name		12b TT \$ \$597.00	
		12c	
		12d	
		14b Treasury Tipped Occupation Code(s) 109	

Form **W-2** Wage and Tax Statement

20XX

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)						
RECIPIENT'S/LENDER'S name INDIANA MEMBERS CREDIT UNION				* Caution: The amount shown may not be fully deductible by you. Limits based on the amount of interest paid, your income, and the passenger vehicle may apply. Generally, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		
Street address P.O. BOX 47769			Room/suite no.			
City/town INDIANAPOLIS	State/province IN	Country USA	ZIP/foreign code 46247			
Telephone number: 317-248-8556				OMB No. 1545-2334 Form 1098-VLI (December 2026) For calendar year <u>20XX</u>		
RECIPIENT'S/LENDER'S TIN 35-0997241		PAYER OF RECORD'S TIN 015-00-1809		1 Vehicle loan interest received by lender* \$ 3,354		
PAYER OF RECORD'S name ALAN JOHNSON				2a Year 20XX		
Street address 3123 LINCOLN BLVD			Apt. no.		2b Make TOYOTA	
City/town YOUR CITY	State/province YS	Country USA	ZIP/foreign code YZIP		2d VIN 5YFP4MCE8TP26940	
Account number (see instructions) S57-23890FSD				3a Loan origination date 04/06/20XX		
				3b Loan acquisition date 04/06/20XX		
				4 Outstanding principal \$ 23,734		
				5 Refund of overpaid interest \$		
Form 1098-VLI (12-2026) (keep for your records) www.irs.gov/Form1098VLI Department of the Treasury - Internal Revenue Service						

Vehicle Loan Interest Statement

Copy B For Payer of Record

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for vehicle loan interest.

Answer: AGI = \$77,218 Refund = \$4,372

[Answer Sheet](#)

Tax Return 3 – Karen Wilson

Adjustments to Income

- View the [Intake/Interview and Quality Review Sheet](#) for the Wilson return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964						
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse								- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.						
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov														
Your first name KAREN		M.I.	Last name WILSON		Your date of birth 07/08/1975		Your job title TEACHER							
Spouse's first name		M.I.	Last name		Spouse's date of birth		Spouse's job title							
Mailing address 2023 COLORADO BLVD				Apt #	City YOUR CITY		State YS		ZIP code YZIP					
Your telephone number 804-555-1234		Spouse's telephone number		Email address (optional)			Did you live or work in two or more states in 2025 ☐ Yes ☒ No							
Can anyone else claim you or your spouse on their tax return										☐ Yes ☒ No				
Check if you or your spouse were in 2025:														
A U.S. citizen		☒ You	☐ Spouse	☐ No	Legally blind		☐ You	☐ Spouse	☒ No					
In the U.S. on a visa		☐ You	☐ Spouse	☒ No	Totally and permanently disabled		☐ You	☐ Spouse	☒ No					
A full-time student		☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)		☐ You	☐ Spouse	☒ No					
					Owners or holders of any digital assets		☐ You	☐ Spouse	☒ No					
If due a refund, how would you like your refund					If you have a balance due, how would you like to make your payment									
☒ Direct deposit		☐ Check by mail			☒ Bank account		☐ IRS.gov Direct Pay							
☐ Split refund between accounts		☐ Other _____			☐ Set up installment agreement		☐ Mail payment to IRS							
Would you like to receive written communications from the IRS in a language other than English										☐ You ☐ Spouse ☒ No				
What language _____														
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund										☐ You ☐ Spouse ☒ No				
As of December 31, 2025, what was your marital status														
☐ Never Married		☐ Married		If married, were you married on the last day of the year				☐ Yes ☐ No						
				Did you and your spouse live apart all of the last 6 months of the year				☐ Yes ☐ No						
☒ Divorced		☐ Legally Separated but not Divorced		☐ Widowed										
Date of final decree 09/1997		Date of separate maintenance decree _____		Year of spouse's death _____										
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
FELICIA WILSON	09/23/2014	DAUGHTER	12	S	Y	Y	Y	N	N	N	N	Y	Y	Y

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2025)

- Open [Practice Lab](#) and create a new return for **KAREN WILSON, SSN: 015-00-1804**, and her daughter **FELICIA WILSON, SSN: 015-00-4564**.
- Karen is a full-time 6th-grade teacher and worked the entire year. She has receipts totaling \$368 for classroom supplies she purchased during the year.
- Karen pays her ex-husband, Sam Gonzales (SSN 015-00-9012) \$500 a month in alimony. Their divorce was effective on 9/23/1997 and has not been modified.
- Karen contributed \$2,000 to her traditional IRA during 20XX.
- Karen paid interest on a student loan last year.
- Karen contributed \$500 in cash to her church during the year (new deduction for 2026).

a Employee's social security number 015-00-1804		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) 41-7458967				1 Wages, tips, other compensation \$35,000.00		2 Federal income tax withheld \$4,300.00					
c Employer's name, address, and ZIP code EASTSIDE SCHOOL DISTRICT 123 MAIN ST YOUR CITY, YS YZIP				3 Social security wages \$35,000.00		4 Social security tax withheld \$2,170.00					
				5 Medicare wages and tips \$35,000.00		6 Medicare tax withheld \$507.00					
				7 Social security tips		8 Allocated tips					
				9		10 Dependent care benefits					
				11 Nonqualified plans		12a See instructions for box 12					
e Employee's first name and initial Last name Suff. KAREN WILSON 2023 COLORADO BLVD YOUR CITY, YS YZIP f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		sec DD \$4,651.00					
				14a Other		sec 12b					
				14b Treasury Tipped Occupation Code(s)		sec 12c					
						sec 12d					
15 State Employer's state ID number YS 417458967		16 State wages, tips, etc. \$35,000.00		17 State income tax \$1,900.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

W-2

Form Wage and Tax Statement

20XX

Department of the Treasury—Internal Revenue Service

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

This information is being furnished to the Internal Revenue Service.

Answer: AGI = \$24,200 Refund = \$8,462 [Answer Sheet](#)

Child Tax Credit and Credit for Other Dependents

Form 13614-C (October 2025)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet										OMB Number 1545-1964			
You will need: - Tax information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse						- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.								
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov.														
Your first name MICHAEL		M.I. 	Last name MONROE		Your date of birth 08/16/1982		Your job title TEACHER							
Spouse's first name DEBRA		M.I. 	Last name MONROE		Spouse's date of birth 06/24/1984		Spouse's job title CLERK							
Mailing address 22 NORTH OAK DR				Apt # 	City YOUR CITY			State YS	ZIP code YZIP					
Your telephone number 804-555-1234		Spouse's telephone number 804-555-4321		Email address (optional) MIKEDEB@EMAIL.COM				Did you live or work in two or more states in 2025 ☐ Yes ☒ No						
Can anyone else claim you or your spouse on their tax return						☐ Yes ☒ No								
Check if you or your spouse were in 2025:						Legally blind			☐ You ☐ Spouse ☒ No					
A U.S. citizen		☒ You	☒ Spouse	☐ No		Totally and permanently disabled			☐ You ☐ Spouse ☒ No					
In the U.S. on a visa		☐ You	☐ Spouse	☒ No		Issued an identity protection PIN (IPPIN)			☐ You ☐ Spouse ☒ No					
A full-time student		☐ You	☐ Spouse	☒ No		Owners or holders of any digital assets			☐ You ☐ Spouse ☒ No					
If due a refund, how would you like your refund						If you have a balance due, how would you like to make your payment								
☒ Direct deposit		☐ Check by mail				☒ Bank account		☐ IRS.gov Direct Pay						
☐ Split refund between accounts		☐ Other _____				☐ Set up installment agreement		☐ Mail payment to IRS						
Would you like to receive written communications from the IRS in a language other than English What language _____								☐ You ☐ Spouse ☒ No						
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund								☒ You ☒ Spouse ☐ No						
As of December 31, 2025, what was your marital status														
☐ Never Married		☒ Married		If married, were you married on the last day of the year				☒ Yes ☐ No						
				Did you and your spouse live apart all of the last 6 months of the year				☐ Yes ☒ No						
☐ Divorced		☐ Legally Separated but not Divorced						☐ Widowed						
Date of final decree _____		Date of separate maintenance decree _____						Year of spouse's death _____						
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.						Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yyyy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
DAVID MONROE	02/04/2017	SON	12	S	Y	Y	Y	N	N	N	N	Y	Y	Y
CASSIDY MONROE	06/12/2006	DAUGHTER	12	S	Y	Y	N	N	N	N	N	Y	Y	Y

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2025)

- Open [Practice Lab](#) and enter **MICHAEL MONROE's SSN:015-00-7653** to create a new return with filing status MFJ with **DEBRA MONROE, SSN:115-00-0002**.
- Enter the Monroe's dependents' details from Form 13614-C. **DAVID MONROE, SSN: 013-00-0010 and CASSIDY MONROE, SSN: 013-00-0020**.

a Employee's social security number 015-00-7653		OMB No. 1545-0029 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 45-9456789		1 Wages, tips, other compensation \$29,569.23		2 Federal income tax withheld \$2,957.00	
c Employer's name, address, and ZIP code CARLSON COUNTY SCHOOL DISTRICT 34 W PINE CIR YOUR CITY, YS YZIP		3 Social security wages \$29,569.23		4 Social security tax withheld \$1,833.29	
		5 Medicare wages and tips \$29,569.23		6 Medicare tax withheld \$428.75	
		7 Social security tips		8 Allocated tips	
		9		10 Dependent care benefits	
d Control number e Employee's first name and initial Last name Suff. MICHAEL MONROE		11 Nonqualified plans		12a See instructions for box 12 DD \$7,392.00	
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b	
		14a Other		12c	
		14b Treasury Tipped Occupation Code(s)		12d	
		f Employee's address and ZIP code 22 N OAK DR YOUR CITY, YS YZIP			
15 State Employer's state ID number YS 453456789		16 State wages, tips, etc. \$29,569.23		17 State income tax \$1,005.00	
				18 Local wages, 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.

20XX

Department of the Treasury—Internal Revenue Service

a Employee's social security number 115-00-0002		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 45-9456789		1 Wages, tips, other compensation \$18,645.00		2 Federal income tax withheld \$1,850.00			
c Employer's name, address, and ZIP code CARLSON COUNTY SCHOOL DISTRICT 34 W PINE CIR YOUR CITY, YS YZIP		3 Social security wages \$18,645.00		4 Social security tax withheld \$1,155.99			
		5 Medicare wages and tips \$18,645.00		6 Medicare tax withheld \$270.35			
		7 Social security tips		8 Allocated tips			
		9		10 Dependent care benefits			
d Control number		11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. DEBRA MONROE		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b			
		14a Other		12c			
		14b Treasury Tipped Occupation Code(s)		12d			
		f Employee's address and ZIP code 22 N OAK DR YOUR CITY, YS YZIP					
15 State Employer's state ID number YS 453456789		16 State wages, tips, etc. \$18,645.00		17 State income tax \$900.00		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement 20XX Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Answer: AGI = \$48,214 Refund = \$7,325 [Answer Sheet](#)

Tax Returns 5-10 for Certification Lessons Comprehensive Tax Topics

Tax Return 5 – James and Diana Calhoun

Parental Dependent, IP PINs, and Itemized Deductions

- View the [Intake/Interview & Quality Review Sheet](#) for the Calhoun return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964						
You will need: - Tax information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return. - Picture ID (such as valid driver's license) for you and your spouse.								- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.						
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov														
Your first name JAMES		M.I. P	Last name CALHOUN		Your date of birth 06/04/1964		Your job title ACCOUNTANT							
Spouse's first name DIANA		M.I. G	Last name CALHOUN		Spouse's date of birth 12/04/1968		Spouse's job title NURSE							
Mailing address 16723 ROBERTS ST			Apt #	City YOUR CITY		State YS		ZIP code YZIP						
Your telephone number 804-555-1234		Spouse's telephone number 804-555-4321		Email address (optional) JIMandDI@EMAIL.COM			Did you live or work in two or more states in 2025 ☐ Yes ☒ No							
Can anyone else claim you or your spouse on their tax return ☐ Yes ☒ No														
Check if you or your spouse were in 2025:														
A U.S. citizen		☒ You ☒ Spouse ☐ No		Legally blind		☐ You ☐ Spouse ☒ No								
In the U.S. on a visa		☐ You ☐ Spouse ☒ No		Totally and permanently disabled		☐ You ☐ Spouse ☒ No								
A full-time student		☐ You ☐ Spouse ☒ No		Issued an identity protection PIN (IPPIN)		☒ You ☐ Spouse ☐ No								
				Owners or holders of any digital assets		☐ You ☐ Spouse ☒ No								
If due a refund, how would you like your refund ☒ Direct deposit ☐ Check by mail ☐ Split refund between accounts ☐ Other					If you have a balance due, how would you like to make your payment ☒ Bank account ☐ IRS.gov Direct Pay ☐ Set up installment agreement ☐ Mail payment to IRS									
Would you like to receive written communications from the IRS in a language other than English What language										☐ You ☐ Spouse ☒ No				
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund										☐ You ☐ Spouse ☒ No				
As of December 31, 2025, what was your marital status ☐ Never Married ☒ Married If married, were you married on the last day of the year ☒ Yes ☐ No Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☒ No														
☐ Divorced Date of final decree ☐ Legally Separated but not Divorced Date of separate maintenance decree ☐ Widowed Year of spouse's death														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
PENNY TAYLOR	01/17/1943	PARENT	0	S	Y	Y	N	N	N	N	N	Y	Y	Y

- Open [Practice Lab](#) and create a new tax return for **JAMES CALHOUN, SSN: 015-00-7028** and **DIANA CALHOUN, SSN: 115-00-0003**.
- The Calhouns listed **PENNY TAYLOR, SSN: 015-00-0510**, Diana's mother, as someone they supported last year. She lived in an independent living facility and only received a small amount of Social Security.
- Since James had his Social Security number stolen and used to file a fraudulent tax return a few years ago, he received a letter from the IRS with his IP PIN on it.
- Diana decided it would be wise for her to have an IP PIN too, so she used the IRS IP PIN Tool to get hers online.
- The Calhouns' expenses include unreimbursed medical expenses incurred by Penny but paid by the Calhouns when she was hospitalized after a fall.
- In addition to medical mileage, James and Diana used a car service for medical appointments

for Penny when they were not able to drive her themselves.

- James and Diana tell you that they drove all the miles for medical reasons in the last half of the year, between July 1 and December 31
- For the sales tax deduction, use the ZIP code 68101 for Omaha, NE.
- Diana paid \$1,390 in sales tax for the new car she purchased in 20XX.

a Employee's social security number 015-00-7028		OMB No. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) 53-0123456				1 Wages, tips, other compensation \$27,418.00		2 Federal income tax withheld \$2,175.00			
c Employer's name, address, and ZIP code PATTERSON FOODS INC 1106 WILSON WAY INDIANAPOLIS IN 46205				3 Social security wages \$27,418.00		4 Social security tax withheld \$1,699.92			
				5 Medicare wages and tips \$27,418.00		6 Medicare tax withheld \$397.56			
				7 Social security tips		8 Allocated tips			
				9		10 Dependent care benefits			
d Control number				11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial JAMES P		Last name CALHOUN		Suff.		12b			
f Employee's address and ZIP code 16723 ROBERTS ST YOUR CITY, YS YZIP				13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12c			
				14a Other		12d			
				14b Treasury Tipped Occupation Code(s)					
15 State Employer's state ID number YS 530123456		16 State wages, tips, etc. \$27,418.00		17 State income tax \$1,025.00		18 Local wages, tips, etc.		19 Local income tax	
								20 Locality name	

Form **W-2** Wage and Tax Statement **20XX** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 115-00-0003		OMB No. 1545-0029 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .
b Employer identification number (EIN) 53-1123456		1 Wages, tips, other compensation \$14,327.54		2 Federal income tax withheld \$1,033.57		
c Employer's name, address, and ZIP code HARRIMAN EMERGENCY CLINIC 1250 OHIO BLVD INDIANAPOLIS IN 46205		3 Social security wages \$14,327.54		4 Social security tax withheld \$888.31		
		5 Medicare wages and tips \$14,327.54		6 Medicare tax withheld \$207.75		
		7 Social security tips		8 Allocated tips		
		9		10 Dependent care benefits		
d Control number		11 Nonqualified plans		12a See instructions for box 12 DD \$4,500.00		
e Employee's first name and initial Last name Suff. DIANA G CALHOUN		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b		
		14a Other		12c		
		14b Treasury Tipped Occupation Code(s)		12d		
		f Employee's address and ZIP code 16723 ROBERTS ST YOUR CITY, YS YZIP				
15 State Employer's state ID number YS 531123456	16 State wages, tips, etc. \$14,327.54	17 State income tax \$453.26	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement 20XX Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Department of the Treasury
Internal Revenue Service
Submission Processing
Kansas City, MO 64999-0017

James Calhoun
16723 Roberts St
City, ST Zip

IRS Notice CP01A

We assigned you an Identity Protection Personal Identification Number (IP PIN)

Your assigned IP PIN is: 090909

What you need to do immediately

You'll need this number to prepare your 20XX federal tax return so keep it in a safe place. If you don't use your IP PIN, we could reject your tax return or delay processing. Use this IP PIN when filing any current or prior year Forms 1040 during the calendar year beginning in January.

Enter the number in the correct place when filing your federal tax return:

- If filing electronically, your tax software or return preparer will tell you when and where to enter it.
- If filing a paper return, enter your IP PIN in the box marked "Identity Protection PIN" on the signature line.

About your IP PIN

It is a 6-digit number assigned to eligible taxpayers to help prevent the misuse of their Social Security number on fraudulent federal income tax returns.

The IRS will send you a new IP PIN each year.

Keep your IP PIN private and don't give it to anyone other than a tax professional filing your tax return.

Even if you don't have to file a tax return, your account is still protected from fraudulent filing.

Notice CP01A

Page 1 of 1

Identity Protection PIN (IP PIN)

An Identity Protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security Number or Individual Taxpayer Identification Number.

The IP PIN is known only to you and the IRS. It helps us verify your identity when you file your electronic or paper tax return. Even though you may not have a filing requirement, an IP PIN still protects your account.

Your assigned IP PIN is 080808

- This IP PIN must be used when filing any federal tax returns during the current year (20XX), including prior year returns. (Example: It must be used if filing for tax year 2024, 2023, and 2022)
- New IP PINs are generated each year and can be retrieved or viewed by signing back into your online account starting in early January.
- **Do not reveal your IP PIN to anyone other than your tax preparer.**

Additional Information

For additional information, visit:

www.irs.gov/IPPINfaq

Itemized Deductions (Sch A) Worksheet (fillable)

- ☐ I donated a vehicle worth more than \$500 ☐ I made more than \$5,000 of noncash donations
☐ I paid interest on borrowings for investments ☐ I repaid income (taxed in prior year) over \$3,000

If you checked any of the above, please stop 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: James and Diana Calhoun

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed		STATE/LOCAL TAXES	
Insurance* (specify)	\$	State/local income tax paid (other than through withholding)	\$
Dental	\$ 1,135	Sales tax on car or home improvement purchases	\$ 1,390
Long-term Care Premiums (James)	\$ 2,450	Real estate taxes (not service fees like garbage or sewer)	\$ 4,901
	\$	Personal property (e.g. tax portion of car registration)	\$ 389
* For health, dental, vision, long-term care. Not paid pre-tax from paycheck. Provide Form 1095-A from Marketplace if received.		Other taxes paid (specify):	\$
Doctors, dentist, etc.	\$ 2,589		\$
Hospital, medically needed care facility, etc.	\$ 5,538	INTEREST **	
Prescriptions (even if filled with over-the-counter meds)	\$ 1,795	Home mortgage interest - on main home	\$ 4,528
Medical aids (canes, glasses, etc.)	\$ 4,690	- on second loan or home	\$
COVID protective items	\$	Loan balance owed at Jan 1 or date acquired (Form 1098):	\$
Other (specify):	\$	Amount of loan used to buy, build, or improve home, if less than the full amount	\$
Smoking cessation program	\$ 800	Mortgage insurance required by lender (for state tax only)	\$
Parking	\$	Year loan originated	Yr:
Bus or car service	\$ 950	Other (specify):	\$
Medical miles using own car	1795 mi.	OTHER:	
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)		Gambling losses/expenses	\$
Cash contributions (total)	\$ 3,900	Investment expenses (for state)	\$
Other than cash, specify name of charity (provide thrift store value) (no appreciated items)		Other (specify):	\$
Salvation Army (clothing)	\$ 475		\$
	\$		
	\$		
Charitable miles using own car	mi.		

☐ CORRECTED (if checked)				
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. US BANK NATIONAL ORGANIZATION 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.	20XX Form 1098	
RECIPIENT'S/LENDER'S TIN 31-0841368		1. Mortgage interest received from payer(s)/borrower(s) * \$4,527.50		
PAYER'S/BORROWER'S TIN 015-00-7028	2. Outstanding mortgage principal as of 1/1/20XX \$120,678.34	3. Mortgage origination date 05/23/2004	Copy B For Payer/Borrower The information in 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 sanction may be imposed on you if the IRS determines that 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 you claimed a non-deductible item.	
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. JAMES AND DIANA CALHOUN 16723 ROBERTS ST YOUR CITY, YS YZIP		4. Refund of overpaid interest 		5. Mortgage insurance premiums
9. Number of properties securing the mortgage 		6. Points paid on purchase of principal residence 		
10. Other REAL ESTATE TAX: \$4900.76		7. ☒ 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.		
Account number (see instructions) 		8. Address or description of property securing mortgage (see Instructions)		
Form 1098				

Answer: AGI = \$41,746 Refund = \$2,906 [Answer Sheet](#)

Tax Return 6 – William Martin

Self-Employment Business Income, Self-Employed Health Insurance Deduction, and Estimated Payments

- View the [Intake/Interview and Quality Review Sheet](#) for the Martin return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse					- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.		
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name WILLIAM	M.I.	Last name MARTIN		Your date of birth 03/05/1960	Your job title CONTRACT PAINTER		
Spouse's first name	M.I.	Last name		Spouse's date of birth	Spouse's job title		
Mailing address 1423 CONCORD LN		Apt # B7	City YOUR CITY		State YS	ZIP code YZIP	
Your telephone number 804-555-1234	Spouse's telephone number		Email address (optional) IPAIN4U@EMAIL.COM		Did you live or work in two or more states in 2025 ☐ Yes ☒ No		
Can anyone else claim you or your spouse on their tax return					☐ Yes ☒ No		
Check if you or your spouse were in 2025:				Legally blind			
A U.S. citizen	☒ You	☐ Spouse	☐ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
☒ Direct deposit		☐ Check by mail		☒ Bank account		☐ IRS.gov Direct Pay	
☐ Split refund between accounts		☐ Other _____		☐ Set up installment agreement		☐ Mail payment to IRS	
Would you like to receive written communications from the IRS in a language other than English					☐ You ☐ Spouse ☒ No		
What language _____							
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund					☐ You ☐ Spouse ☒ No		
As of December 31, 2025, what was your marital status							
☒ Never Married		☐ Married		If married, were you married on the last day of the year		☐ Yes ☐ No	
				Did you and your spouse live apart all of the last 6 months of the year		☐ Yes ☐ No	
☐ Divorced		☐ Legally Separated but not Divorced		☐ Widowed			
Date of final decree _____		Date of separate maintenance decree _____		Year of spouse's death _____			

- Open [Practice Lab](#) and create a new return for **WILLIAM MARTIN, SSN 015-00-6517**.
- William receives Social Security and is a self-employed painter.
- His clients are businesses and private homeowners. His business name is Baldwin Painting, and he uses his home address for his business address. Use Schedule C business code 238320.
- William received two Form 1099-NECs from restaurants he painted. Input these, linking each to a single Schedule C for his business, Baldwin Painting.
- He also received cash payments totaling \$32,867 from private clients for painting their houses.
- Enter the expenses William listed on the Schedule C Worksheet which follows. Note that the business mileage rate increased July 1, 20XX. William drove 1102 business miles prior to that date and 866 after that date.
- Note that William paid \$3,400 in health insurance premiums in addition to his Medicare Part B and Part D premiums deducted from his Social Security.
- As we chat with William, we learn that he made quarterly estimated tax payments of \$750 each on the correct due dates for TY20XX in April, June, September, and this January.
- William says he is slowing down some as he ages and doesn't think he will work as much this coming year. He wants to lower his estimated payments to \$600 per quarter for the coming year.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name WILLIAM MARTIN		Box 2. Beneficiary's Social Security Number 015-00-6517
Box 3. Benefits Paid in 20XX \$11,682.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,682.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$6,664.20 Medicare Part B premiums deducted from your benefits \$2,434.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits \$583.00 Total Additions \$5,017.80 Benefits for 20XX \$11,682.00 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$2,000.00 Box 7. Address WILLIAM MARTIN 1423 CONCORD LN YOUR CITY,YS YZIP Box 8. Claim Number (use this number if you need to contact SSA) 015-00-6517A

Form **SSA-1099-SM**

☐ VOID ☐ CORRECTED				OMB No. 1545-0116 Form 1099-NEC (Rev. December 2026) For calendar year 20XX		Nonemployee Compensation Copy 1 For State Tax Department		
PAYER'S name JANE'S CAFE		Street address 35 WEST ELM STREET City or town YOUR CITY State or province YS Country ZIP or foreign postal code YZIP		1a Nonemployee compensation \$ 3200				
PAYER'S TIN 12-1234567				1b Cash tips \$			1c TLOC	
RECIPIENT'S TIN 015-00-6517				1d Overtime compensation \$			2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐	
RECIPIENT'S name WILLIAM MARTIN		Apt. no. B7		3 Excess golden parachute payments \$				
Street address 1423 CONCORD LN		City or town YOUR CITY		4 Federal income tax withheld \$				
State or province YS Country ZIP or foreign postal code YZIP		Account number (see instructions)		5 State tax withheld \$				
				6 State/Payer's state no. \$				
				7 State income \$				

Form **1099-NEC** (Rev. 12-2026)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED								
PAYER'S name ALICES' BISTRO			OMB No. 1545-0116 Form 1099-NEC (Rev. December 2026) For calendar year 20XX	Nonemployee Compensation				
Street address 234 FALCON DR		Room or suite no. 						
City or town YOUR CITY		Telephone number 						
State or province YS	Country 	ZIP or foreign postal code YZIP						
PAYER'S TIN 54-3456789			RECIPIENT'S TIN 015-00-6517		1a Nonemployee compensation \$ 6500		Copy 1 For State Tax Department	
PAYER'S TIN 54-3456789			RECIPIENT'S TIN 015-00-6517		1b Cash tips \$	1c TTOC 		
RECIPIENT'S name WILLIAM MARTIN			1d Overtime compensation \$					
Street address 1423 CONCORD LN		Apt. no. B7	2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐					
City or town YOUR CITY			3 Excess golden parachute payments \$					
State or province YS	Country 	ZIP or foreign postal code YZIP	4 Federal income tax withheld \$					
Account number (see instructions) 			5 State tax withheld \$			6 State/Payer's state no. 		7 State income \$
			\$					
			\$					\$

 Form **1099-NEC** (Rev. 12-2026)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

20XX Self-Employed (Sch C) Worksheet (type-in fillable)(Complete a separate worksheet for each business) **Business**owner's name: **WILLIAM MARTIN**

- | | |
|--|---|
| ☐ 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.*If you checked none of these above, please continue by completing the worksheet below for each business.*

Income	
Forms 1099 (-NEC, -MISC, -K)	\$ 9,700
Cash, checks, etc. (incl. tips)	\$ 32,867
Business expenses	
Advertising	\$ 350
Commissions and fees	\$
Health insurance premiums	\$ 3,400
Business insurance	\$
Interest on business loans	\$
Office expense/supplies	\$
Rent (not home office)	\$
Repairs	\$
Supplies	\$
Licenses or fees	\$ 95

Business expenses (cont.)	
Business part of phone	\$ 695
Training for this business	\$
Tools, etc. under \$2,500 each	\$ 598
Travel away from home	\$
Business meals from restaurants	\$
Other business meals	\$
Other (specify)	\$
Paint	\$ 8,745
Liability Insurance	\$ 478
Business Cards	\$ 317
Personalized coveralls	\$ 250
	\$
	\$

Business use of car or truck	
Total mileage for year	mi.
Business miles	1968 mi.
Commuting miles	5,900 mi.
Other miles	9,546 mi.
Vehicle description:	Truck
Date placed in service:	May 1998

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).

Answer: AGI = \$22,141 Refund = \$809 [Answer Sheet](#)

Tax Return 7 – David Seitz

1099-B and Brokerage Statement, Rental of Land, Gambling, Cancellation of Debt, and Early Retirement Distribution with Penalty

- View the [Intake/Interview and Quality Review Sheet](#) for the Seitz return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse				- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name DAVID		M.I.	Last name SEITZ		Your date of birth 07/01/1977		Your job title NOT EMPLOYED
Spouse's first name		M.I.	Last name		Spouse's date of birth		Spouse's job title
Mailing address 1423 CONCORD LN			Apt # C2	City YOUR CITY		State YS	ZIP code YZIP
Your telephone number 804-555-1234		Spouse's telephone number		Email address (optional) INVESTORDAVE@EMAIL.COM		Did you live or work in two or more states in 2025 ☐ Yes ☒ No	
Can anyone else claim you or your spouse on their tax return				☐ Yes ☒ No			
Check if you or your spouse were in 2025:				☐ Legally blind ☐ Totally and permanently disabled ☐ Issued an identity protection PIN (IPIN) ☐ Owners or holders of any digital assets			
A U.S. citizen		☒ You	☐ Spouse	☐ No	☐ Yes ☒ No		☐ You ☐ Spouse ☒ No
In the U.S. on a visa		☐ You	☐ Spouse	☒ No	☐ Yes ☒ No		☐ You ☐ Spouse ☒ No
A full-time student		☐ You	☐ Spouse	☒ No	☐ Yes ☒ No		☐ You ☐ Spouse ☒ No
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
☒ Direct deposit		☐ Check by mail		☒ Bank account		☐ IRS.gov Direct Pay	
☐ Split refund between accounts		☐ Other		☐ Set up installment agreement		☐ Mail payment to IRS	
Would you like to receive written communications from the IRS in a language other than English				☐ Yes ☐ Spouse ☒ No			
What language							
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund				☐ Yes ☐ Spouse ☒ No			
As of December 31, 2025, what was your marital status							
☒ Never Married		☐ Married		If married, were you married on the last day of the year		☐ Yes ☐ No	
				Did you and your spouse live apart all of the last 6 months of the year		☐ Yes ☐ No	
☐ Divorced		☐ Legally Separated but not Divorced		☐ Widowed			
Date of final decree		Date of separate maintenance decree		Year of spouse's death			

- Open [Practice Lab](#) and create a new return for **DAVID SEITZ, SSN 015-00-7614**.
- David has a long-term capital loss carryover from last year of \$5,000.
- David sold 25 shares of IBM stock that he inherited from his Uncle Jim who died in 2015. Uncle Jim purchased the stock for \$50 per share and the share price was \$105 per share on his date of death.
- The short-term and long-term transactions in the Alpine Brokerage Summary of Proceeds are for mutual funds purchased on various dates. All short-term sales occurred on 8/17/20XX (current tax year). The long-term sales occurred on various dates with the last transaction of the year on 9/23/20XX. The basis for all these transactions was reported to the IRS.
- David rented a parcel of his land (196 State Street, Your City, YS, YZIP) for 12 months last year to the Boyd Construction Company where they staged building materials for a nearby project. David owned the land 100%, did not use it for personal use, and rented the land for the entire year. He actively participated, and all investment was at-risk.
- The parcel of land has no buildings or improvements. David had property taxes of \$600 and no expenses associated with the rental of this land. If David was itemizing, he could claim the property taxes there as a deduction. Since he is not itemizing, no deduction is within scope for Tax-Aide.
- David purchased 20 quick picks at \$2 each month. He only had one winning ticket for the year that is reported on a Form W2-G.

- David withdrew \$4,256.36 from his IRA to buy some electronic equipment he has been wanting.

☐ CORRECTED (if checked)						
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. LINCOLN INVESTMENT SERVICES 197 ESSEX AVE JACKSONVILLE, FL 32209			Applicable Check Box on Form 8949		OMB No. 1545-0715 20XX Form 1099-B	
			1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES OF IBM CORPORATION			
			1b Date acquired			
1c Date sold or disposed 08/19/20XX			Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
PAYER'S TIN 89-6123456		RECIPIENT'S TIN 015-00-7614				
1d Proceeds \$3,569.50		1e Cost or other basis				
1f Accrued Market Discount		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 DAVID SEITZ 1423 CONCORD LN YOUR CITY, YS YZIP			2 Short term gain or loss ☐ Long term gain or loss ☐ Ordinary ☐		3 If checked, proceeds from: Collectables ☐ QOF ☐	
Account number (see instructions)			4 Federal income tax withheld		5 If checked, noncovered security ☒	
			6 Reported to IRS Gross proceeds ☐ Net proceeds ☒		7 If checked, loss is not allowed due to amount in 1d ☐	
CUSIP number			FATCA filing requirement ☐		8 Profit or (loss) realized in 20XX on closed contracts OUT OF SCOPE	
					9 Unrealized profit or (loss) on open contracts - (12/31/20XX) OUT OF SCOPE	
14 State Name	15 State identification no.	16 State tax withheld	10 Unrealized profit or (loss) on open contracts - OUT OF SCOPE		11 Aggregate profit or (loss) on contracts OUT OF SCOPE	
			12 If checked, basis reported to IRS ☐		13 Bartering	
Form 1099-B (keep for your records) www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service						

Alpine Brokerage LLC 2715 Alpine Lane Boston MA 02110 Account No. 111-227 Payer's TIN: 95-7456789		20XX TAX INFORMATION SUMMARY		TAX REPORTING STATEMENT David Seitz 1423 Concord Ln, Your City, YS YZIP Recipient ID No. XXX-XX-7614	
Form 1099-DIV Dividends and Distributions Copy B for Recipient (OMB NO. 1545-0110)			Form 1099-INT Interest Income Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	4,560.78	1	Interest Income	345.60
1b	Qualified Dividends	3,089.56	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d)	7,006.50	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	87.95
3	Nondividend Distributions	56.90	9	Specified Private Activity Bond Interest	0.00
4	Federal Income Tax Withheld	1,000.00	10	Market Discount	0.00
5	Section 199A Dividends	256.96		Market Discount on Noncovered Securities	0.00
6	Investment Expenses	850.00	11	Bond Premium	223.67
7	Foreign Tax Paid	34.89	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	507.78		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			
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reporter to IRS)	17,749.50	13,932.50		3,817.00
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	17,749.50	13,932.50		3,817.00
Long	D (basis reporter to IRS)	8,089.35	5,194.75		2,894.60
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	8,089.35	5,194.75		2,894.60
	Grand Total	25,838.85	19,127.25		6,711.60

☐ VOID ☐ CORRECTED						
PAYER'S name BOYD CONSTRUCTION			1 Rents \$ 7000	OMB No. 1545-0115 Form 1099-MISC (Rev. December 2026) For calendar year <u>20XX</u>		Miscellaneous Information Copy 1 For State Tax Department
Street address 36 TRAIL RUN ROAD		Room or suite no. 	2 Royalties \$			
City or town AUSTIN		Telephone number \$				
State or province TX	Country 	ZIP or foreign postal code 78749	3 Other income \$	4 Federal income tax withheld \$		
PAYER'S TIN 74-4561237		RECIPIENT'S TIN 015-00-7614		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name DAVID SEITZ			7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest \$		
Street address 1423 CONCORD LN		Apt. no. C2	9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$		
City or town YOUR CITY			11 Fish purchased for resale \$	12 Section 409A deferrals \$		
State or province YS	Country 	ZIP or foreign postal code YZIP	13a Cash tips \$	13b TTOC 		
		FATCA filing requirement ☐	14 Overtime compensation \$	15 Nonqualified deferred compensation \$		
Account number (see instructions)			16 State tax withheld \$	17 State/Payer's state no. 	18 State income \$	
			\$		\$	

Form **1099-MISC** (Rev. 12-2026)
www.irs.gov/Form1099MISC
Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)				
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code STATE LOTTERY COMMISSION 578 DOLLAR TREE AVENUE YOUR CITY, YS YZIP		1. Reportable winnings \$2,000.00	2. Date won 06/28/20XX	OMB No 1545-0238 Form W2-G Certain Gambling Winnings (Rev. December 2023) For calendar year 20XX
PAYER'S TIN 86-0123456		3. Type of wager LOTTERY	4. Federal income tax withheld \$200.00	
		5. Transaction 		
		6. Race 		
PAYER'S Telephone number 8005551212		7. Winnings from identical wagers 		8. Cashier
WINNER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code DAVID SEITZ 1423 CONCORD LN YOUR CITY, YS YZIP		9. WINNER'S TIN 015-00-7614		10. Window
		11. First identification no. 201909051718	12. Second identification no. 	
		13. State/Payer's state identification no. YS0123456	14. State Winnings \$2,000.00	
		15. State income tax withheld \$150.00	16. Local Winnings 	
		17. Local income tax withheld 	18. Name of locality 	

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification 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**

This information is being furnished to the IRS.

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.

☐ CORRECTED (if checked)				
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. CHASE CARD SERVICES PO BOX 17799 WILMINGTON, DE 19850-7799		1 Date of Identifiable Event 12/01/20XX	OMB No. 1545-1424 Form 1099-C (Rev. January, 2022)	Cancellation of Debt
		2 Amount of debt discharged \$1,623.47		
		3 Interest if included in Box 2 \$237.16	For calendar Year 20XX	
CREDITOR'S TIN 76-5123456	DEBTOR'S TIN 015-00-7614	4 Debt description CREDIT CARD		
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code DAVID SEITZ 1423 CONCORD LN YOUR CITY, YS YZIP		5 If checked, the debtor was personally liable for repayment of this debt ☒		
Account number (see instructions)		6 Identifiable Event Code	7 Fair market value of property	
Form 1099-C (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service				

☐ CORRECTED (if checked)												
PAYER'S name FEDERAL CREDIT UNION Street address 174 WEST PIKE RD City or town YOUR CITY State or province YS Country US ZIP or foreign postal code YZIP				1 Gross distribution \$ 4,256.36	OMB No. 1545-0119 20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.					
				2a Taxable amount \$ 4,256.36								
PAYER'S TIN 35-2234567				2b Taxable amount not determined ☒	Total distribution ☐					Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.		
RECIPIENT'S name DAVID SEITZ Street address 1423 CONCORD LN City or town YOUR CITY State or province YS Country US ZIP or foreign postal code YZIP				3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 425.00							
RECIPIENT'S TIN 015-00-7614				5 Employee contrib./desig. Roth contrib. or insurance premiums \$	6 NUA in employer's securities \$		This information is being furnished to the IRS.					
RECIPIENT'S name DAVID SEITZ Street address 1423 CONCORD LN City or town YOUR CITY State or province YS Country US ZIP or foreign postal code YZIP				7a Dist. code(s) 1	7b IRA/SEP/SIMPLE ☒	7c Trump account ☐						
RECIPIENT'S TIN 015-00-7614				8a Other \$	8b Percentage of annuity contract %					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.		
RECIPIENT'S name DAVID SEITZ Street address 1423 CONCORD LN City or town YOUR CITY State or province YS Country US ZIP or foreign postal code YZIP				9a Percentage of total dist. %	9b Total employee contrib. \$							
RECIPIENT'S TIN 015-00-7614				10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement ☐	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$			
RECIPIENT'S name DAVID SEITZ Street address 1423 CONCORD LN City or town YOUR CITY State or province YS Country US ZIP or foreign postal code YZIP				13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$					
Account number (see instructions)				Form 1099-R www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service								

Answer: AGI = \$29,225 Refund = \$786 [Answer Sheet](#)

Tax Return 8 – Patrick Compton

IRA Distribution into a Rollover and Partially Taxable Pension

- View the [Intake/Interview and Quality Review Sheet](#) for the Compton return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse						- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.	
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name PATRICK	M.I.	Last name COMPTON		Your date of birth 09/08/1945	Your job title RETIRED		
Spouse's first name	M.I.	Last name		Spouse's date of birth	Spouse's job title		
Mailing address 3123 S LINCOLN BLVD			Apt #	City YOUR CITY	State YS	ZIP code YZIP	
Your telephone number 804-555-1234	Spouse's telephone number		Email address (optional) PATRICKC@EMAIL.COM		Did you live or work in two or more states in 2025 ☐ Yes ☒ No		
Can anyone else claim you or your spouse on their tax return					☐ Yes ☒ No		
Check if you or your spouse were in 2025:							
A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
☒ Direct deposit		☐ Check by mail		☒ Bank account		☐ IRS.gov Direct Pay	
☐ Split refund between accounts		☐ Other _____		☐ Set up installment agreement		☐ Mail payment to IRS	
Would you like to receive written communications from the IRS in a language other than English					☐ You ☐ Spouse ☒ No		
What language _____							
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund					☐ You ☐ Spouse ☒ No		
As of December 31, 2025, what was your marital status							
☐ Never Married		☐ Married		If married, were you married on the last day of the year		☐ Yes ☐ No	
				Did you and your spouse live apart all of the last 6 months of the year		☐ Yes ☐ No	
☐ Divorced		☐ Legally Separated but not Divorced		☒ Widowed			
Date of final decree		Date of separate maintenance decree		Year of spouse's death		2017	

- Open [Practice Lab](#) and create a new return for **PATRICK COMPTON, SSN 015-00-6520**.
- Patrick rolled over \$234,975 from his Jefferson Co Pension Fund (first 1099-R below) to an IRA.
- Patrick started receiving his Alpine Pension (second 1099-R below) on January 1, 2014, and did not select the joint or survivor option. You may use the [Colorado Resource Toolbox](#) or TaxSlayer's Simplified Worksheet to calculate the taxable amount for Box 2.

☐ CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R
PAYER'S name YALE BANK AND TRUST CO TRUSTEE JEFFERSON CO PENSION FUND				1 Gross distribution \$ 234,975.00		
Street address PO BOX 1674		Room or suite no. 		2a Taxable amount \$		
City or town CHICAGO		Telephone number 		2b Taxable amount not determined ☐ Total distribution ☒		
State or province IL	Country US	ZIP or foreign postal code 60601		3 Capital gain (included in box 2a) \$		
PAYER'S TIN 52-7464547		RECIPIENT'S TIN 015-00-6520		4 Federal income tax withheld \$		
RECIPIENT'S name PATRICK COMPTON				5 Employee contrib./desig. Roth contrib. or insurance premiums \$		
Street address 3123 SO LINCOLN BLVD		Apt. no. 		6 NUA in employer's securities \$		
City or town YOUR CITY		State or province YS		7a Dist. code(s) G		
Country US		ZIP or foreign postal code YZIP		7b IRA/SEP/SIMPLE ☐		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. ☐		7c Trump account ☐		
12 FATCA filing requirement ☐		13 Date of payment 		7d Earnings on excess contrib. \$		
Account number (see instructions) 		14 State tax withheld \$		8a Other \$		
		15 State/Payer's state no. 		8b Percentage of annuity contract %		
		16 State distribution \$		9a Percentage of total dist. %		
		17 Local tax withheld \$		9b Total employee contrib. \$		
		18 Name of locality 		19 Local distribution \$		

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

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.

☐ CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R
PAYER'S name ALPINE PENSION FUND				1 Gross distribution \$ 12,743.00		
Street address 7588 PEACH TREE ST		Room or suite no. 		2a Taxable amount \$		
City or town YOUR CITY		Telephone number 		2b Taxable amount not determined ☒ Total distribution ☐		
State or province YS	Country US	ZIP or foreign postal code YZIP		3 Capital gain (included in box 2a) \$		
PAYER'S TIN 12-1234567		RECIPIENT'S TIN 015-00-6520		4 Federal income tax withheld \$ 1,274.00		
RECIPIENT'S name PATRICK COMPTON				5 Employee contrib./desig. Roth contrib. or insurance premiums \$		
Street address 3123 SO LINCOLN BLVD		Apt. no. 		6 NUA in employer's securities \$		
City or town YOUR CITY		State or province YS		7a Dist. code(s) 7		
Country US		ZIP or foreign postal code YZIP		7b IRA/SEP/SIMPLE ☐		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. ☐		7c Trump account ☐		
12 FATCA filing requirement ☐		13 Date of payment 		7d Earnings on excess contrib. \$		
Account number (see instructions) 		14 State tax withheld \$		8a Other \$		
		15 State/Payer's state no. 		8b Percentage of annuity contract %		
		16 State distribution \$		9a Percentage of total dist. %		
		17 Local tax withheld \$		9b Total employee contrib. \$ 7,985.00		
		18 Name of locality 		19 Local distribution \$		

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

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.

Answer: AGI = \$12,287 Refund = \$1,274 [Answer Sheet](#)

Tax Return 9 – Stephanie Rogers

Health Savings Account

- View the [Intake/Interview and Quality Review Sheet](#) for Stephanie Rogers.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse				- Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov							
Your first name STEPHANIE		M.I.	Last name ROGERS		Your date of birth 06/18/1983	Your job title ADMIN ASST	
Spouse's first name		M.I.	Last name		Spouse's date of birth	Spouse's job title	
Mailing address 1537 PLUM TERRACE			Apt #	City YOUR CITY		State YS	ZIP code YZIP
Your telephone number 770-451-3487		Spouse's telephone number		Email address (optional)		Did you live or work in two or more states in 2025 ☐ Yes ☒ No	
Can anyone else claim you or your spouse on their tax return						☐ Yes ☒ No	
Check if you or your spouse were in 2025:				Legally blind			
A U.S. citizen ☒ You ☐ Spouse ☐ No				Totally and permanently disabled ☐ You ☐ Spouse ☒ No			
In the U.S. on a visa ☐ You ☐ Spouse ☒ No				Issued an identity protection PIN (IPPIN) ☐ You ☐ Spouse ☒ No			
A full-time student ☐ You ☐ Spouse ☒ No				Owners or holders of any digital assets ☐ You ☐ Spouse ☒ No			
If due a refund , how would you like your refund ☒ Direct deposit ☐ Check by mail ☐ Split refund between accounts ☐ Other _____				If you have a balance due , how would you like to make your payment ☒ Bank account ☐ IRS.gov Direct Pay ☐ Set up installment agreement ☐ Mail payment to IRS			
Would you like to receive written communications from the IRS in a language other than English						☐ You ☐ Spouse ☒ No	
What language _____							
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund						☐ You ☐ Spouse ☒ No	
As of December 31, 2025, what was your marital status							
☒ Never Married		☐ Married		If married, were you married on the last day of the year		☐ Yes ☐ No	
				Did you and your spouse live apart all of the last 6 months of the year		☐ Yes ☐ No	
☐ Divorced		☐ Legally Separated but not Divorced				☐ Widowed	
Date of final decree _____		Date of separate maintenance decree _____				Year of spouse's death _____	

- Open [Practice Lab](#) and create a new return for **STEPHANIE ROGERS, SSN: 015-00-3447**.
- Stephanie was enrolled in an HDHP (high deductible health plan) with self-only coverage for the full tax year and has an HSA through her employer. Stephanie has no other health insurance.
- Stephanie's employer contributed \$1,500 to her HSA as part of her benefit program during the year. Note this is shown on her W-2 in box 12 with code "W."
- Stephanie also contributed \$1,000 to her HSA on her own and her mother contributed \$1,000. Stephanie has her Form 5498-SA from the plan showing all the contributions for the tax year.
- Stephanie received a distribution from her HSA of \$1,900, shown on her Form 1099-SA.
- Stephanie's unreimbursed expenses:

Doctor visits	\$635
Eyeglasses	\$425
Spa facials	\$195
Prescription drugs	\$128
Lab work (routine blood tests)	\$250
X-rays	\$287
Over-the-counter medication recommended by her doctor for arthritis in her knee	\$75

a Employee's social security number 015-00-3447		OMB No. 1545-0029		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 58-8765432		1 Wages, tips, other compensation \$45,670.00		2 Federal income tax withheld \$4567.00			
c Employer's name, address, and ZIP code RANDOLPH ENTERPRISES 1246 CEDAR STREET YOUR CITY, YS YZIP		3 Social security wages \$45,670.00		4 Social security tax withheld \$2831.54			
		5 Medicare wages and tips \$45,670.00		6 Medicare tax withheld \$662.22			
		7 Social security tips		8 Allocated tips			
		9		10 Dependent care benefits			
d Control number		11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial Last name Suff. STEPHANIE ROGERS 1537 PLUM TERRACE YOUR CITY, YS YZIP		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12a DD \$2,400.00			
		14a Other		12b W \$1,500.00			
				12c			
		14b Treasury Tipped Occupation Code(s)		12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS YS-5647893	16 State wages, tips, etc. \$45,670.00	17 State income tax \$2,283.50	18 Local wages, 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.

20XX

Department of the Treasury—Internal Revenue Service

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name JACKSON BANK & TRUST Street address Room/suite no. 14907 SW GRANT ST City/town State/province Country ZIP/foreign code YOUR CITY YS YZIP				1 Employee's or self-employed person's Archer MSA contributions made in the calendar year and the subsequent year for the calendar year \$		OMB No. 1545-1518 Form 5498-SA (Rev. December 2026) For calendar year 20XX		HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
Telephone number: TRUSTEE'S TIN PARTICIPANT'S TIN 54-2001234 015-00-3447				2 Total contributions made in the calendar year \$ 3500.00						
PARTICIPANT'S name STEPHANIE ROGERS Street address Apt. no. 1537 PLUM TERRACE City/town State/province Country ZIP/foreign code YOUR CITY YS YZIP				3 Total HSA or Archer MSA contributions made in the subsequent year for the calendar year \$						
Account number (see instructions)				4 Rollover contributions 5 Fair market value of HSA, Archer MSA, or MA MSA \$ \$ 12,309.45						
				6 HSA ☒ Archer MSA ☐ MA MSA ☐						

Form **5498-SA** (Rev. 12-2026) Created 9/18/25 Cat. No. 38467V

www.irs.gov/Form5498SA

Department of the Treasury - Internal Revenue Service

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

9494 ☐ VOID ☐ CORRECTED		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number JACKSON BANK & TRUST 14907 SW GRANT ST YOUR CITY, YS YZIP		Form 1099-SA (Rev. April 2025) For calendar year 20XX		
PAYER'S TIN 54-2001234		RECIPIENT'S TIN 015-00-3447		
RECIPIENT'S name STEPHANIE ROGERS Street address (including apt. no.) 1537 PLUM TERRACE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YS YZIP Account number (see instructions)		1 Gross distribution \$ 1900.00	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
3 Distribution code 1		4 FMV on date of death \$		
5 HSA ☒ Archer MSA ☐ MA MSA ☐				
Form 1099-SA (Rev. 4-2025) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service				

Answer: AGI = \$43,770 Refund = \$1,422

[Answer Sheet](#)

Tax Return 10 – Greg and Alice Kohler

Child and Dependent Care Credit, Education Credits, and Premium Tax Credit

- View [the Intake/Interview and Quality Review Sheet](#) for the Kohler return.

Form 13614-C (October 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet								OMB Number 1545-1964				
You will need: - Tax Information such as Forms W-2, 1099, 1098, 1095. - Social Security cards or ITIN letters for all persons on your tax return - Picture ID (such as valid driver's license) for you and your spouse - Complete pages 1-5 of this form. - You are responsible for the information on your return. Provide complete and accurate information. - If you have questions, ask the IRS-certified volunteer preparer. Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov														
Your first name GREG		M.I.		Last name KOHLER		Your date of birth 03/15/1987		Your job title ADMINISTRATOR						
Spouse's first name ALICE		M.I.		Last name KOHLER		Spouse's date of birth 06/24/1987		Spouse's job title RECEPTIONIST						
Mailing address 67423 NORTH ELM				Apt #		City YOUR CITY		State YS		ZIP code YZIP				
Your telephone number 804-555-1234		Spouse's telephone number		Email address (optional) GREGK@EMAIL.COM				Did you live or work in two or more states in 2025 ☐ Yes ☒ No						
Can anyone else claim you or your spouse on their tax return ☐ Yes ☒ No														
Check if you or your spouse were in 2025:														
A U.S. citizen		☒ You ☒ Spouse ☐ No		Legally blind		☐ You ☐ Spouse ☒ No								
In the U.S. on a visa		☐ You ☐ Spouse ☒ No		Totally and permanently disabled		☐ You ☐ Spouse ☒ No								
A full-time student		☐ You ☐ Spouse ☒ No		Issued an identity protection PIN (IPPIN)		☐ You ☐ Spouse ☒ No								
				Owners or holders of any digital assets		☐ You ☐ Spouse ☒ No								
If due a refund, how would you like your refund						If you have a balance due, how would you like to make your payment								
☒ Direct deposit		☐ Check by mail		☒ Bank account		☐ IRS.gov Direct Pay								
☐ Split refund between accounts		☐ Other		☐ Set up installment agreement		☐ Mail payment to IRS								
Would you like to receive written communications from the IRS in a language other than English What language								☐ You ☐ Spouse ☒ No						
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund								☐ You ☐ Spouse ☒ No						
As of December 31, 2025, what was your marital status														
☐ Never Married		☒ Married		If married, were you married on the last day of the year				☒ Yes ☐ No						
				Did you and your spouse live apart all of the last 6 months of the year				☐ Yes ☒ No						
☐ Divorced		☐ Legally Separated but not Divorced		Widowed										
Date of final decree		Date of separate maintenance decree		Year of spouse's death										
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.						Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yyyy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
JASON KOHLER	05/16/2006	SON	12	S	Y	Y	Y	N	N	N	N	Y	Y	Y
NAOMI KOHLER	02/17/2015	DAUGHTER	12	S	Y	Y	Y	N	N	N	N	Y	Y	Y

- Open [Practice Lab](#) and create a new return for **GREG KOHLER, SSN 015-00-6518** and **ALICE KOHLER, SSN 015-00-0004**.
- Include children **JASON KOHLER, SSN 015-00-0005** (a college student), and **NAOMI KOHLER, SSN 015-00-0006**, as dependents.
- Naomi received daycare services from Marie Dawson who lives at 1498 Charles St., Your City, Your State, YZIP.
 - Her phone number is 542-901-3636.
 - Her Social Security number is 055-00-0005.
 - Marie provided a receipt for \$2,500 for Naomi's daycare after school while her parents were still at work.
- Jason is a full-time student majoring in mechanical engineering at Oakland University.
 - Jason received a scholarship that was restricted to qualified education expenses. His scholarship could not be used for room and board or any other non-qualified expenses.
 - The Kohlers paid the remainder of his tuition expenses, and they also have receipts of \$452 for the purchase of books that were required for Jason's classes, not included on

- Last year the Kohlers claimed the American opportunity credit for Jason for the first time.
- Jason has no felony drug convictions, received a 1098-T from Oakland University, and 1098-T, Box 7 is not checked.

- | | | | | | | | | | | | |
|---|--|---|--|--|--|--|--|--|--|-------------------------|--|
| | | a Employee's social security number
<div style="border: 1px solid black; padding: 2px; text-align: center;">015-00-6518</div> | | Safe, accurate,
FAST! Use | | | | Visit the IRS website at
www.irs.gov/efile . | | | |
| b Employer identification number (EIN)
<div style="text-align: center; font-weight: bold;">45-9456789</div> | | | | 1 Wages, tips, other compensation
<div style="text-align: right; font-weight: bold;">\$42,956.23</div> | | 2 Federal income tax withheld
<div style="text-align: right; font-weight: bold;">\$3,650.00</div> | | | | | |
| c Employer's name, address, and ZIP code

CARLSON COUNTY SCHOOL DISTRICT
34 WEST PINE CIRCLE
YOUR CITY YS YZIP | | | | 3 Social security wages
<div style="text-align: right; font-weight: bold;">\$42,956.23</div> | | 4 Social security tax withheld
<div style="text-align: right; font-weight: bold;">\$2,663.29</div> | | | | | |
| | | | | 5 Medicare wages and tips
<div style="text-align: right; font-weight: bold;">\$42,956.23</div> | | 6 Medicare tax withheld
<div style="text-align: right; font-weight: bold;">\$622.87</div> | | | | | |
| | | | | 7 Social security tips | | 8 Allocated tips | | | | | |
| | | | | 9 | | 10 Dependent care benefits | | | | | |
| | | | | 11 Nonqualified plans | | 12a See instructions for box 12 | | | | | |
| e Employee's first name and initial Last name Suff.

GREG KOHLER | | | | 13 <div style="display: flex; justify-content: space-around; font-size: small;"> <div>Statutory employee
☐</div> <div>Retirement plan
☐</div> <div>Third-party sick pay
☐</div> </div> | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | |
| | | | | 14a Other | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | |
| | | | | 14b Treasury Tipped Occupation Code(s) | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | |
| | | | | | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | |
| | | | | | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | |
| f Employee's address and ZIP code

67423 NORTH ELM
YOUR CITY, YS YZIP | | | | | | | | | | | |
| 15 State Employer's state ID number
YS 45-XXXXXXX | | 16 State wages, tips, etc.
<div style="text-align: right; font-weight: bold;">\$42,956.23</div> | | 17 State income tax
<div style="text-align: right; font-weight: bold;">\$1,531.26</div> | | 18 Local wages, 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.

20XX

Department of the Treasury—Internal Revenue Service

		a Employee's social security number 015-00-0004		OMB No. 1545-0029 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .			
b Employer identification number (EIN) 25-7456789				1 Wages, tips, other compensation \$21,500.00		2 Federal income tax withheld \$1,120.00					
c Employer's name, address, and ZIP code HEARTFELT MEDICAL CENTER 674 WELLNESS ROAD YOUR CITY YS YZIP				3 Social security wages \$21,500.00		4 Social security tax withheld \$1,333.00					
				5 Medicare wages and tips \$21,500.00		6 Medicare tax withheld \$311.75					
				7 Social security tips		8 Allocated tips					
				9		10 Dependent care benefits \$2,000.00					
d Control number				11 Nonqualified plans		12a See instructions for box 12					
e Employee's first name and initial Last name Suff. ALICE KOHLER				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b					
67423 NORTH ELM YOUR CITY, YS YZIP f Employee's address and ZIP code				14a Other		12c					
				14b Treasury Tipped Occupation Code(s)		12d					
15 State Employer's state ID number YS 257456789		16 State wages, tips, etc. \$21,500.00		17 State income tax \$563.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

W-2

Wage and Tax Statement

20XX

Department of the Treasury—Internal Revenue Service

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

This information is being furnished to the Internal Revenue Service.

City Community College

123 Center St.
YourCity, YS, YZip

Alice Kohler - Statement of Account
January 3, 20XX

Tuition
Website Maintenance Class..... \$200.00

College Book Store
"Maintaining My Website" Textbook..... \$50.00

TOTAL Due..... \$250.00
TOTAL Received \$250.00

Form 1095-A		Health Insurance Marketplace Statement		OMB No. 1545-2232
Department of the Treasury Internal Revenue Service		> Do not attach to your tax return. Keep for your records. > Go to www.irs.gov/Form1095A for instructions and the latest information.		☐ VOID ☐ CORRECTED
20XX				
Part I Recipient Information				
1 Marketplace Identifier 60-900400X		2 Marketplace-assigned policy number 123456789		3 Policy issuer's name SXF
4 Recipient's name GREG KOHLER		5 Recipient's SSN 015-00-6518	6 Recipient's date of birth 03/15/1987	
7 Recipient's spouse's name ALICE KOHLER		8 Recipient's spouse's SSN 015-00-0004	9 Recipient's spouse's date of birth 06/24/1989	
10 Policy start date 03/01/20XX		11 Policy termination date 12/31/20XX		12 Street address (including apartment number) 67423 NORTH ELM
13 City or town, State or province, Country and ZIP or foreign postal code YOUR CITY, YS YZIP				
Part II Covered Individuals				
A Covered individual name	B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 GREG KOHLER	015-00-6518	03/15/1987	03/01/20XX	12/31/20XX
17 ALICE KOHLER	015-00-0004	06/24/1989	03/01/20XX	12/31/20XX
18 JASON KOHLER	015-00-0005	05/16/2005	03/01/20XX	12/31/20XX
19 NAOMI KOHLER	015-00-0006	02/17/2015	03/01/20XX	12/31/20XX
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January				
22 February				
23 March	\$789.00	\$789.00	\$607.00	
24 April	\$789.00	\$789.00	\$607.00	
25 May	\$789.00	\$789.00	\$607.00	
26 June	\$789.00	\$789.00	\$607.00	
27 July	\$789.00	\$789.00	\$607.00	
28 August	\$789.00	\$789.00	\$607.00	
29 September	\$789.00	\$789.00	\$607.00	
30 October	\$789.00	\$789.00	\$607.00	
31 November	\$789.00	\$789.00	\$607.00	
32 December	\$789.00	\$789.00	\$607.00	
33 Annual Totals	\$7,890.00	\$7,890.00	\$6,070.00	

Form: **1095-A**

Answer: AGI = \$64,456 Refund = \$7,248 [Answer Sheet](#)

Hurray! You have completed the exercises from the Self-Study Training and Certification course. We may find several more types of tax returns in the coming year; if you would like to do more for practice, these and others are available at the link provided:

- Lump Sum Social Security Payments
- Qualified Charitable Distribution
- Public Safety Officer Retirement Health Deduction

[Less Common Advanced Topics](#)

We wish you the best of luck on the completion of your Advanced Exam. We thank you for taking the time to prepare yourself to help the folks in our local communities with the preparation of their tax returns!

You are appreciated!!