AARP Foundation

Tax-Aide

National Tax Training Committee

Self-Study:

New Volunteer Lessons

Tax Year 2023

Table of Contents

Welcome and Course Introduction

Thank you for starting this training program. Tax-Aide certification can lead to a rewarding experience as a volunteer. AARP Foundation Tax-Aide was started in 1968 and today has over 3,200 tax preparation sites in all 50 states and the District of Columbia. Tax-Aide volunteers are part of the nation's largest free, volunteer-run tax preparation and assistance program. We could not provide this service without our volunteers. We are grateful that you are interested in joining our team of 24,000 volunteers. For the 2023 tax preparation season the nationwide Tax-Aide teams prepared over 1,010,000 Federal tax returns that the IRS accepted, and this resulted in over $890 million in refunds to taxpayers. The Foundation receives IRS grants under the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, and the IRS provides guidance in administrative and tax preparation situations.

Self-Study is training where "individual study" is generally outside of a traditional classroom. You will view IRS Publications intended for volunteers to learn tax law, and you will spend considerable time using Practice Lab. The training software application is provided by TaxSlayer and is essentially the same tax preparation software used for tax return preparation. With the expected study, you should be able to pass the qualifying tests to become a Tax-Aide and IRS certified volunteer Counselor.

Self-Study learners focus and commit to self-directed learning. You are assigned a mentor whois a guide or a Tax-Aide Instructor. When you are working exercises online or are confused with the tax law, don't allow yourself to get stuck, and don't hesitate to ask questions.

The Self-Study process also works well as a small group guide for two to six volunteers. However, the small group members manage their learning process, while the mentor or Tax-Aide Instructor guides the learner's needs, desires, and progress. Under either the individual or small group study, the focus should be on learning and applying tax law. The Practice Lab exercises are activity-based where the learner applies tax law to simulate tax return situations. The resource publications and videos are your guide and provide the tax rules used to correctly prepare an IRS Form 1040 and the accompanying Forms and Schedules.

As you follow the process, you will:

- Gain a basic understanding of the pertinent tax law for volunteer-prepared tax returns.
- Get comfortable using the IRS Publication 4012 VITA/TCE Volunteer Resource Guide NTTC Modified (NTTC-4012[1]) and other resources to accurately prepare tax returns.
- Practice with the TaxSlayer software that is used to prepare and e-file tax returns.

[1] Throughout this document, NTTC-4012 refers to the current version of the IRS Publication 4012 VITA/TCE Volunteer Resource Guide that has modifications added by the NTTC. NTTC-4491 refers to the current version of the IRS Publication 4491 VITA/TCE Volunteer Training Guide - Tax-Aide Version that is created by the NTTC. The NTTC refers to the AARP Foundation, Tax-Aide, National Tax Training Committee.

How to Use the Self-Study Program

There are three parts to the Self-Study Program. The first part, ***New Volunteer Lessons***, is intended for new students. It covers basic income and relatively simple tax returns. ***Certification Lessons*** is the second part and focuses on helping both the new students who completed *New Volunteer Lessons* and the returning Counselors who are studying to prepare for most tax return situations seen by Tax-Aide Volunteers. ***Less Common Advanced Topics*** is intended for veteran Counselors to review or study tax situations that are more complicated or not seen at many of the sites that Tax-Aide serves.

The primary IRS resource documents and tools are:

1. The Intake and Interview Form 13614-C, completed by every taxpayer.
2. Pub 4012 – NTTC Modified (aka Volunteer Resource Guide), NTTC-4012.
3. Pub 4491 – Tax-Aide Version (aka Volunteer Training Guide), NTTC-4491.

Each lesson presents and recommends tasks. Students are allowed to rearrange the order of these four steps to match their learning style.

1. Read through the relevant part of NTTC-4491, VITA/TCE Training Guide
2. Watch a short video. (The videos are on YouTube and are subject to ads beyond our control.)
3. The NTTC-4012 is a guide that assists you in preparing a return using TaxSlayer. This resource is always available.
4. Complete a Practice Lab tax return using the TaxSlayer software.
5. Reinforce your tax law knowledge by reviewing the applicable chapter in the NTTC- 4491.

As you work through the exercises, track your progress with your Self-Study Progress Sheet to copy and record your results. Click to open, then under File > download> (select one).

Using the TaxSlayer/Practice Lab "**Summary Print**" compare your work with the Self-Study answers. Research and make any necessary changes to your Self-Study Progress Sheet and be prepared to share your results with your Mentor.

Self-Study, practice exercises, and the IRS Certification tests are "Open Book" documents used by AARP Foundation Tax-Aide Counselors. Budget your time to balance your learning effort to complete your training. This will also be important in the tax preparation process, especially when researching tax law and resource documents. Do not be afraid to ask for help from your mentor, local coordinator, or an advanced experienced counselor.

Please CLICK and take this quick and anonymous survey:
Self-Study New Volunteer Lessons - Initial Survey

Your response will help the National Tax Training Committee with designing future training materials prepared for Tax-Aide volunteers.

Let's get started!

We're glad you decided to take advantage of this rewarding, yet challenging experience as an important player in the tax administration process. This training material will introduce you to the major components of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) return preparation process which includes the AARP Foundation Tax-Aide.

All the referenced *IRS publications* can be viewed or downloaded at www.irs.gov.

see **NTTC-4491, Lesson:** ***Course Introduction (1-1)***

Your Tasks:

- Watch the Welcome-New-Volunteers-video
- Read the NTTC-4012, second page Volunteer Standards of Conduct.
- Watch the NTTC-Pub-4012-video (How to use the Pub 4012).
- Create your personal Practice Lab account, if you do not already have one. Open Practice Lab (TaxSlayer). Find the Practice Lab icon in the upper left corner.
    - The access Password is TRAINPROWEB (all caps).
    - Click on the "*Create New Account*" button:
    - Program Type is "AARP Tax-Aide"
    - Site Identification Number: leave it *blank.*
    - For additional help starting your first Practice Lab return click on this link: Instructions for Accessing Practice Lab and Creating an Account.
- Create your personal IRS Link & Learn account if you don't already have one by following the instructions at Taking the IRS Tests Online.
    - Group: 02 - TCE - AARP Volunteer
    - Training Source: Publication 4491
    - Partner/Organization Name: AARP Foundation Tax-Aide
    - You only need to sign up once.
- Write down and save your login ID and password for both Practice Lab and Link & Learn for future years.

- Click and review the Volunteer Standards of Conduct Ethics Training.

Using the instructions in Taking the IRS Tests Online, sign in and take the 2023 Volunteer Standards of Conduct Exam[2]. Before you click SUBMIT, record your answers in a separate document. The online test is only programmed to tell you if your answer is correct or incorrect. You have two tries to pass with a score of 80% or better on IRS Volunteer Certification tests.

The IRS only allows you two attempts to submit and pass any certification test. Anytime you do not pass a test on the **first try**, **stop,** and **discuss the test question and your answers with your mentor or instructor** before making your second attempt. They can't give you the answers, but they may help you with some recommended reading or exercises.

Key Resource:

The Volunteer Resource Guide, NTTC-4012, is for training, and actual tax return preparation. Counselors need to have ready access to the publication during tax preparation and the electronic version is the easiest and most efficient method to find details. Always use the electronic NTTC-4012 version. There is an IRS paper version which is missing the additional Tax-Aide instructions and notes. The IRS paper version is targeted to all IRS free tax programs and volunteers and occasionally may give Tax-Aide volunteers misleading guidance since we are allowed a little different scope than the other tax preparation organizations.

Hint: Tax-Aide nomenclature for “tax year 2023” is sometimes referred to as TY23 or TY2023.

Your last tasks in the Course Introduction lesson are:

- Watch the first part of Introduction to Federal-Income-Tax-video.
- Click on this link for answers to Self-Study exercises. Your learning is enhanced when you work to get the correct answer for each exercise.

[2] The 2023 IRS Certification Test may not be available until November 2023.

Income

Wages, Interest, Dividends, etc

It is critical to identify if the taxpayer's income is taxable or nontaxable income; if their income is earned or unearned, and to know where to report the different types of income on Form 1040.

see **NTTC-4491, Lesson:** ***Income - Wages, Interest, etc. (8-1)***

Watch the Taxpayer Income Forms Video.

Find and view these IRS tables:

- Table of Taxable and Nontaxable Income – (NTTC-4012, Tab D)
- Table of Earned and Unearned Income – (NTTC-4012, Tab I)

Resources:

- The NTTC-4012 can point you to the tax law that applies to the income source, and shows how to input the income into Practice Lab. Line up numbers on the input forms with the income forms (W-2, 1099-INT, etc) with those on the TaxSlayer input sheets. This is sometimes referred to as "key what you see".
- As you get started, consider using the NTTC-4012, Tab O for instructional guidance to enter income correctly in the TaxSlayer program.
- Some of the videos are based upon NTTC Workbook exercises and generic instructions. You will have to apply the lesson to the Self-Study exercises.

Exercise 1: Wages (Form W-2)

Form W-2

Employers must report wages and other employee compensation on Form W-2. Employers are not required to mail Forms W-2, but they must make them available to employees by January 31. Employees may need to pick up Form W-2 from their employers or obtain it electronically. Most employers issue a standardized version of Form W-2, Wage and Tax Statement. Go to www.irs.gov **> Find Forms & Instructions** to view Form W-2.

see **NTTC-4491, Lesson:** ***Income - Wages, Interest, Etc. (8-3)***

Your Tasks:

- Watch the Wages video.

  Note: This video goes beyond the complexity expected in *Self-Study New Volunteer Lessons* and uses illustrative W-2 examples.
- Also, the IRS limits and specifies certain tax situations that it does not allow VITA/TCE volunteers to address in tax preparation. Out-of-Scope (OOS) situations are addressed in NTTC *Self-Study Certification Lessons*. The NTTC-4491 lessons generally state that some tax situations are out-of-scope and must be referred to a professional tax preparer. Links to the Tax-Aide Scope Manual can be found in the NTTC-4012 and in the Tax-Aide Chromebook browser bookmark (Tax-Aide Links).

- Review Wages in NTTC-4012, Tab D (*Income*), and these applicable references:
  - Form W-2 Instructions (NTTC-4012, D-8)
  - Form W-2 Reference Guide for Common Box 12 Codes (NTTC-4012, D-11)
- Click to view Neva and Miguel Sanchez's Intake/Interview & Quality Review Sheet

Form **13614-C** (October 2023)	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.			• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.		
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov					
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)					
1. Your first name ***NEVA***	M.I.	Last name ***SANCHEZ***	Best contact number ***295-555-1234***	Are you a U.S. citizen? ☒ Yes ☐ No	
2. Your spouse's first name ***MIGUEL***	M.I.	Last name ***SANCHEZ***	Best contact number ***295-555-3456***	Is your spouse a U.S. citizen? ☒ Yes ☐ No	
3. Mailing address ***2023 COLORADO BLVD***		Apt #	City ***YOUR CITY***	State ***YS***	ZIP code ***X***
4. Your Date of Birth ***07/08/1959***	5. Your job title ***RETIRED***	6. Last year, were you: b. Totally and permanently disabled ☐ Yes ☒ No		a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No	
7. Your spouse's Date of Birth ***01/15/1965***	8. Your spouse's job title ***TEACHER***	9. Last year, was your spouse: b. Totally and permanently disabled ☐ Yes ☒ No		a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No	
10. Can anyone claim you or your spouse as a dependent?			☐ Yes ☒ No ☐ Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				☐ Yes ☒ No	
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				***NEVAS@EMAIL.XXX***	
Part II – Marital Status and Household Information					
1. As of December 31, 2023, what was your marital status?	☐ Never Married ☒ Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? b. Did you live with your spouse during any part of the last six months of 2023?			☐ Yes ☒ No ☒ Yes ☐ No

- Open Practice Lab and then click on (Go to Practice Area)
- Go to NTTC-4012, Tab B for instructions and create their new return.
- Enter NEVA SANCHEZ's SSN: **015-00-6516**.
- Use filing status MFJ. and MIGUEL SANCHEZ's SSN: 115-00-0000 and find other information on their Intake/Interview & Quality Review Sheet.

> **Note**: When using Practice Lab/TaxSlayer, each taxpayer's Social Security number is fictional, unique, and always has 00 for the middle 2 numbers. However, the spouse and dependent's Social Security numbers may be duplicated throughout your Practice Lab account.

Tip: In TaxSlayer, you'll see that all dollar amounts are rounded to the nearest dollar (50 cents and larger rounds up).

- Enter these W-2 Wage Income Statements.

a. Employee's social security number	015-00-6516
OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. Visit the IRS websi www.irs.gov/efile
b. Employer identification number (EIN)	25-6234567
c. Employer's name, address,and ZIP code	PETROLEUM OIL AND GAS 625 KASPAR DRIVE INDIANAPOLIS IN 46204
d. Control number	
e. Employee's first name and initial / Last name / Suff. / Employee's address and ZIP code	NEVA SANCHEZ 2022 COLORADO BLVD YOUR CITY, YS YZIP
1. Wages, tips, other compensation	$12,283.00
2. Federal income tax withheld	$1,228.00
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. Dependant care benefits	
11. Nonqualified plans	
12a. See instructions for box 12	
12b.	
12c.	
12d.	
13. Statutory Employee / Retirement Plan / Third-party sick pay	
14. Other	

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality na
YS	25-XXXXXXXXX	$12,283.00	614.00			

Form **W-2 Wage and Tax Statement** **20XX**

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	115-00-0000
OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN)	25-5234567
c. Employer's name, address,and ZIP code	JEFFERSON SCHOOL 12210 ROBIN STREET INDIANAPOLIS IN 46204
d. Control number	
e. Employee's first name and initial / Last name / Suff. / Employee's address and ZIP code	MIGUEL SANCHEZ 2022 COLORADO BLVD YOUR CITY, YS,YZIP
1. Wages, tips, other compensation	$21,010.27
2. Federal income tax withheld	$2,200.00
3. Social security wages	$21,010.27
4. Social security tax withheld	$1,302.64
5. Medicare wages and tips	$21,010.27
6. Medicare tax withheld	$304.65
7. Social security tips	
8. Allocated tips	
9.	
10. Dependant care benefits	
11. Nonqualified plans	
12a. See instructions for box 12	DD $4,734.53
12b.	
12c.	
12d.	
13. Statutory Employee / Retirement Plan / Third-party sick pay	
14. Other	

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2 Wage and Tax Statement** **20XX**

Copy B - To Be FIled With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

If you did not get the right answers, then review your input and possibly the NTTC-4012.

Don't worry when you miss the answer the first time. Keep trying to learn from your mistakes. You are not expected to be perfect.

Many exercises build on the prior exercises so it's helpful to get the correct answer before moving forward. Remember that you can always reach out to your mentor if you feel that you are stuck!

Exercise 2: Interest Income (Form 1099-INT)

What interest is taxable?
Common sources of taxable interest income are checking and savings accounts, certificates of deposit (CDs), savings certificates, U.S. government bonds, interest on insurance proceeds, and loans that the taxpayer makes to others. Some savings and loans, credit unions, and banks call their distributions "dividends." All of these distributions are really interest income and are reported correctly on Form 1099-INT in TaxSlayer.

see ***NTTC-4491*, Lesson: *Income - Wages, Interest, Etc. (8-7)***

Your Tasks:

- Find and read the Interest Income in NTTC-4012, Tab D, Interest Income.
- Practice Lab: Reopen the return NEVA SANCHEZ SSN: 015-00-6516 and MIGUEL SANCHEZ SSN: 115-00-0000.

- Enter the Interest Income using the Form 1099-INT below.

☐ CORRECTED (if checked)			
PAYER'S name, Street address, City or town, state or province, country, ZIP or foreign postal code, Telephone no. DERBY FEDERAL CREDIT UNION 431 INVESTMENT ROW LOUISVILLE KY 40202	Payer's RTN (optional) 1 Interest income $238.80	OMB No. 1545-0112 **20XX** Form 1099-INT	**Interest Income**
PAYER'S TIN 75-7788997 / RECIPIENT'S TIN 015-00-6516	2 Early withdrawal penalty $23.00 3 Interest on US Savings Bonds and Treas. obligations $150.00		**Copy B** **For Recipient**
RECIPIENT'S name, Street address (including apt.no.), City or town, state or province, country, ZIP or foreign postal code NEVA SANCHEZ 2022 COLORADO BLVD YOUR CITY, YS YZIP	4 Federal income tax withheld 6 Foreign Tax Paid 8 Tax exempt interest $45.00 10 Market Discount 12 Bond premium on Treasury obligations	5 Investment expenses 7 Foreign Country or US possession 9 Specified private activity bond interest 11 Bond Premium $126.23 13 Bond Premium on tax-exempt bond	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
FATCA filing requirment ☐			
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State / 16 State Identification no.	17 State tax withheld
Form **1099-INT**			

Dividend and interest income may have adjustments for state taxes if your state has applicable state income taxes, and interest on US Savings bonds is not taxable for state income tax. Search NTTC-4012 for guidance with Form 1099-INT, line 3 - Interest on US Savings bonds. If your state doesn't have a state income tax, this will not matter.

Except for tax-exempt interest, all other interest, whether or not the institution or person reported it to the IRS, is taxable income.

Credit Union "dividends" is interest income (Form 1099-INT).

> If the FATCA (Foreign Account Tax Compliance Act) filing requirement box is checked on Forms 1099-INT, 1099-DIV, or any other income reporting document, then the tax return is out-of-scope. Refer these taxpayers to a professional tax preparer.
>
> see ***NTTC-4491*****, Lesson:** ***Income - Wages, Interest, Etc. (8-8)***

TaxSlayer Hint: After reopening the tax return, you can navigate by clicking in the bar on the left (for example, click on "Federal Section" and then "Income").

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.

- Input Miguel's taxable interest.
- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Exercise 3: Dividend Income (Form 1099-DIV)

How do I handle dividends?

The corporate distributions that volunteer tax preparers may handle are:

- Ordinary dividends
- Section 199A dividends
- Qualified dividends
- Capital gain distributions
- Unrecaptured Sec. 1250 gain — in scope for Tax-Aide
- Nondividend distributions

These are all reported on Form 1099-DIV.

see ***NTTC-4491***, **Lesson:** ***Income - Wages, Interest, Etc. (8-11)***

Your Tasks:

- Find and read the Dividend Income in NTTC-4012, Tab D, Dividend Income - two pages (Form 1099-DIV)
- Practice Lab: Reopen the return NEVA SANCHEZ SSN: 015-00-6516 and MIGUEL SANCHEZ SSN: 115-00-0000.

- Enter this dividend income.

☐ **CORRECTED (if checked)**

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BAKER FINANCIAL SERVICES PO BOX 237 JACKSONVILLE, FL 32209	1 Total Ordinary Dividends $345.89 1b Qualified Dividends $256.50	OMB No. 1545--0110 **20XX** Form 1099-DIV	**Dividends and Distributions**
	2a Total capital gain distr. $49.78	2b Unrecap. Sec. 1250 gain	**Copy B** **For Recipient**
PAYER'S TIN 25-7456789	RECIPIENT'S TIN 015-00-6516	2c Section 1202 gain	2d Collectables (28%) gain
		2e Section 897 ordinary dividends	2f Section 897 capital gain
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code NEVA SANCHEZ 2020 COLORADO STREET YOUR CITY, YOUR STATE, YOUR ZIP	3 Nondividend distributions $16.23	4 Federal income tax withheld	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
	5 Section 199A dividends 126.78	6 Investment expenses	
	7 Foreign Tax Paid $5.13	8 Foreign Country or US possession	
FATCA filing requirement ☐	9 Cash liquidation distributions	10 Noncash liquidation distribution	
	11 Exempt-Interest dividends	12 Specified private activity bond interest dividends	
Account number (see instructions)	13 State / 14 State Identification no.	15 State tax withheld	

Form **1099-DIV**

Dividends are often reported in a brokerage statement. The line numbers and descriptive text on the dividend section of a brokerage statement match a typical IRS Form 1099-DIV.

Neva and Miguel received a brokerage statement from Advantage Marketing Corporation that contained the following information. Use NTTC-4012, *Tab D* to input Form 1099-DIV into the income section of TaxSlayer. Enter the below brokerage statement income:

Form 1099-DIV 20XX Advantage Markerting 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 counrtry 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	75.95
14 State	N/A
15 State identification no	N/A
16 State tax withheld	0.00

Caution: When inputting Form 1099-DIV amounts, it is easy to enter lines 1a and 1b and forget to look to see if there are other numbers.

- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Exercise 4: Alimony Received (Income)

The payment to or for a spouse or former spouse, under a separation or divorce instrument is alimony. It may include payments on behalf of the spouse or former spouse, such as medical bills, housing costs, and other expenses. It does not include child support or voluntary payments outside the instrument. For divorces after 12/31/2018, alimony is neither reported as income to the recipient, nor as an adjustment to income to the payor.
see ***NTTC-4491*****, Lesson:** ***Income - Wages, Interest, Etc. (8-14)***

Your Tasks:

- Review Alimony Requirements in NTTC-4012, Tab E-14
- Practice Lab: reopen the return NEVA SANCHEZ SSN: 015-00-6516 and MIGUEL SANCHEZ SSN: 115-00-0000.
- Neva received $350 a month in alimony income ($4,200 in 20XX). The date of her divorce agreement was December 23, 2014.
- See NTTC-4012, Tab D-7 and enter her alimony income.

- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation & Feedback:

View NTTC-4491 - Chapter 8, and complete the Income-Wages, Interest, etc. Quiz.

Unemployment Compensation (Form 1099-G)

The amount received under an unemployment compensation law of the United States or of a state in the U.S. is income. In most cases, unemployment compensation is taxable.

If taxpayers contribute to a governmental unemployment compensation program or a governmental paid family leave program and the contributions are not deductible, amounts received under the program are not included as unemployment compensation until the taxpayers recover their contributions. If the taxpayer has already deducted all of the contributions to the program, the entire amount received under the program is taxable.

see ***NTTC-4491***, **Lesson: *Income - Unemployment Compensation (13-1)***

Exercise 5: Unemployment Compensation Income

Your Tasks:

- Watch the Unemployment Income video.
- Use NTTC-4012, Tab D-6 for the TaxSlayer instruction for unemployment compensation.
- Click to view Robert Rodriquez's Intake/Interview & Quality Review Sheet

Form **13614-C** (October 2023)	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.	• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov				
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)				
1. Your first name: ***ROBERT***	M.I.	Last name: ***RODRIGUEZ***	Best contact number: ***656-555-1234***	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No
3. Mailing address: ***2023 COLORADO BLVD***	Apt #	City: ***YOUR CITY***	State: ***YS***	ZIP code: ***X***
4. Your Date of Birth: ***07/08/1985***	5. Your job title: ***UNEMPLOYED***	6. Last year, were you: b. Totally and permanently disabled ☐ Yes ☒ No	a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No	
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No	
10. Can anyone claim you or your spouse as a dependent?		☐ Yes ☒ No ☐ Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				☐ Yes ☒ No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)			***RRODRIGUEZ@EMAIL.XXX***	
Part II – Marital Status and Household Information				
1. As of December 31, 2023, what was your marital status?	☒ Never Married ☐ Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023?		☐ Yes ☐ No

- Open Practice Lab and enter ROBERT RODRIQUEZ's SSN: 015-00-6524
- Create a new return with filing status "single".
- Robert lost his job in March and started collecting unemployment in April.

- Enter this Form W-2

	a. Employee's social security number 015-00-6524	OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file — Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN) 74-1234578		1. Wages, tips, other compensation $18,000.00	2. Federal income tax withheld $1,800.00
c. Employer's name, address,and ZIP code WALL-CHEM 16 WALCHEM STREET BUDA TX 78766		3. Social security wages $16,000.00	4. Social security tax withheld $992.00
		5. Medicare wages and tips $16,000.00	6. Medicare tax withheld $232.00
		7. Social security tips	8. Allocated tips
d. Control number		9.	10. Dependant care benefits
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code ROBERT RODRIGUEZ 2022 COLORADO BLVD YOUR CITY YS YZIP		11. Nonqualified plans	12a. See instructions for box 12 D $2,000.00
		13.Statutory Employee ☐ Retirement Plan ☒ Third-party sick pay ☐	12b.
		14. Other	12c.
			12d.

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2** **Wage and Tax Statement** **20XX**

Copy B - To Be FIled With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

- Enter this Form 1099-G (Unemployment Income)

☐ **CORRECTED (if checked)**

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 36 COUNTRY PLAZA YOUR CITY, YOUR STATE, YZIP		1 Unemployment compensation $12,000.00	OMB No. 1545-0120 **20XX** Form 1099-G	**Certain Government Payments**
		2 State or local income tax refunds, credits or offsets		
PAYER'S TIN 21-6644778	RECIPIENT'S TIN 015-00-6524	. Box 2 amount is for tax year	4 Federal income tax withheld $500.00	**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 Street address City or town, state or province, country, ZIP or foreign postal code ROBERT RODRIGUEZ 2020 COLORADO BLVD YOUR CITY, YOUR STATE, YZIP		5 RTAA payments	6 Taxable grants	
		7 Agriculture payments	8 If checked, box 2 is trade or business income > ☐	
		9 Market gain		
Account number (see instructions)		10. State YS	10b State identification no. 21-XXXXXXX	11 State income tax withheld

Form **1099-G**

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback:

View NTTC-4491 - Chapter 13-1 and 13-2 and complete the Unemployment Compensation Quiz.

Social Security Benefits, IRA Distributions, and Early IRA Distributions

Social Security benefits are payments made under Title II of the Social Security Act. They include Old-Age, Survivor, and Disability Insurance (OASDI) benefits. Social Security benefits include monthly retirement, survivor, and disability benefits. They do not include Supplemental Security Income (SSI). Certain government retirees who receive a pension from work are not covered by Social Security.

Tier 1 railroad retirement benefits are equal to the Social Security benefit that a railroad employee or beneficiary would have been entitled to receive under the Social Security system. These benefits are called "Social Security equivalent benefits" and, for tax purposes, are treated like Social Security benefits. They are shown on the blue Form RRB-1099. Box 5 shows the net Social Security equivalent benefits for tier 1.

see ***NTTC-4491***, **Lesson: *Income - Social Security Benefits (14-1)***

Note: The original paper Form SSA-1099 might be used as a substitute for the actual Social Security card as the taxpayer's required identification if approved by your Local Coordinator.

Exercise 6: Social Security Income

Your Tasks

- Watch the SSA-1099-video. (Just watch to the middle (5:45) after SS entry is covered. The rest of the video addresses more advanced situations.)
- Review NTTC-4012, Tab D, portions for Social Security and IRA distributions.
- Click to view Al and Marcy Getz 's Intake/Interview & Quality Review Sheet

Form 13614-C (October 2023)	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.	• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen?
AL		GETZ	904-555-1234	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen?
MARCY		GETZ	904-555-4321	☒ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
3123 LINCOLN BLVD		YOUR CITY	YS	X

4. Your Date of Birth	5. Your job title	6. Last year, were you:	
07/08/1955	RETIRED	b. Totally and permanently disabled ☐ Yes ☒ No	a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:	
01/02/1967	OFFICE ASSISTANT	b. Totally and permanently disabled ☐ Yes ☒ No	a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) ALGETZ@EMAIL.XXX

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? ☐ Never Married ☒ Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2023? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2023? ☒ Yes ☐ No

- Open [Practice Lab](#)
- Enter AL GETZ's SSN: 015-00-1809
- Use filing status MFJ and MARCY GETZ's SSN: 015-00-6519 and their information from Form 13614-C

- Input Form SSA-1099

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		Box 2. Beneficiary's Social Security
AL GETZ		015-00-1809
Box 3. Benefits Paid in 20XX	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4)
$13,682.00		$13,682.00

DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit	$10,831.80	
Medicare Part B premiums deducted from your benefits	$1,782.20	
Medicare Prescription Drug premiums (Part D) deducted from your benefits		
Total Additions	$2,850.20	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 20XX	$13,682.00	$1,068.00
		Box 7. Address AL GETZ 3122 LINCOLN BLVD YOUR CITY, YS YZIP
Benefits for 20XX-1		
Benefits for 20XX-2		
Benefits for 20XX-3		Box 8. Claim Number (use this number if you need to contact SSA) 015-00-1809A

Form SSA-1099-SM

- Input Form W-2:

a. Employee's social security number 015-00-6519	OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN) 25-1234568		1. Wages, tips, other compensation $32,851.00	2. Federal income tax withheld $3,200.00
c. Employer's name, address, and ZIP code COLORADO PAPER COMPANY 1244 MAIN STREET INDIANAPOLIS, IN 46204		3. Social security wages $32,851.00	4. Social security tax withheld $2,036.76
		5. Medicare wages and tips $32,851.00	6. Medicare tax withheld $476.34
		7. Social security tips	8. Allocated tips
d. Control number		9.	10. Dependant care benefits
e. Employee's first name and initial / Last name / Suff. Employee's address and ZIP code MARCY GETZ 3132 SO LINCOLN BLVD YOUR CITY, YOUR STATE, YOUR ZIP		11. Nonqualified plans	12a. See instructions for box 12
		13. Statutory Employee ☐ Retirement Plan ☐ Third-party sick pay ☐	12b.
		14. Other	12c.
			12d.

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
YS	25-XXXXXXX	$32,851.00	1,100.00			

Form **W-2** **Wage and Tax Statement** **20XX**

Copy B - To Be FIled With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback:

View the lesson in the NTTC-4491 - Chapter 14 and complete the Social Security Benefits Quiz .

Retirement plans are funded by either before-tax or after-tax contributions. "Before-tax" simply means that the employee did not pay taxes on the money at the time it was contributed, and the taxpayer has no "cost basis" in the plan. "After-tax" means the employee paid taxes on the money when it was contributed, i.e., the taxpayer has a cost basis in the plan.

If the taxpayer made all their contributions to a plan with before-tax dollars, the entire distribution will be fully taxable. The funds are taxed at the time of the distribution because neither the contributions nor the earnings/ investment gains were previously taxed. This is common in traditional IRAs, 401(k)s, and Thrift Savings Plans.

- If the taxpayer did not contribute to the retirement plan, all the distributions are fully taxable.
- If the taxpayer made contributions to a plan with after-tax dollars, then the distributions could be partially taxable as the portion of the distribution that is considered a return of the after-tax dollars will not be taxed again[3].
- The portion of the distribution that represents the earnings/investment gains is taxable since it has not been previously taxed. This is common in employer retirement plans.

see ***NTTC-4491*, Lesson: *Income - Retirement Income (11-1)***

Exercise 7: Individual Retirement Accounts (IRAs) Distribution

IRA distributions are reported on Form 1099-R. Earnings and investment gains in a taxpayer's IRA generally accumulate tax free or tax deferred until they are withdrawn. With traditional IRAs, distributions are fully or partially taxable. There are four kinds of IRAs, each with different tax implications and potential tax penalties for early distribution (withdrawal[4]):

- Traditional IRA
- Roth IRA
- Savings Incentive Match Plans for Employees (SIMPLE) IRA
- Simplified Employee Pension (SEP) IRA

see ***NTTC-4491*, Lesson: *Income - Retirement Income (11-3)***

[3] Contributions to a retirement plan with after-tax dollars. It is considered a return of the taxpayer's cost basis (an amount for which taxes have already been paid).

[4] Retirement distribution codes are included in the Form 1099-R, Box 7 and the NTTC-4012 is the source for specific TaxSlayer input guidance.

Your Tasks:

- Watch the [1099-R Basic Overview video](). (The video describes inputting to a Form 1099-Rs and shows the IRA designation in Box 7, however the video's example is not an IRA Distribution)
- Reopen [Practice Lab]() and AL GETZ SSN: 015-00-1809 and MARCY GETZ SSN: 015-00-6519 return.

- Input Form 1099-R which is an IRA Distribution.

☐ CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNITED FINANCIAL SERVICES PO BOX 3478 INDIANAPOLIS IN 46204	1 Gross distribution $13,567.00 2a Taxable amount $13,567.00	20**XX** Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined. [X]	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.**
	3 Capital gain (included in box 2a).	4 Federal income tax withheld	
PAYER'S TIN 97-6123456 / RECIPIENT'S TIN 015-00-1809	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal AL GETZ 3132 SO LINCOLN BLVD YOUR CITY YS YZIP	7 Distribution Code(s) 7 / IRA/ SEP/ SIMPLE [X]	8 Other %	This information is being furnished to the IRS
	9a Your percentage of total distribution %	9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years / 11 1st year of desig. Roth contrib. / FATCA filing requirment ☐	12 State tax withheld	13 State/Payer's state no.	14 State distribution
Account number (see instructions) / Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution

Form **1099-R**

- Click and take the [IRA Distribution Quiz - Exercise 7]() using [NTTC-4012](), D-43 for reference.
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your personal Self-Study [Progress Sheet]() and compare with the Self-Study lesson [answers]().

Exercise 8: Early Retirement Distribution on a Form 1099-R

Your Tasks:

- Reopen [Practice Lab]() and AL GETZ SSN: 015-00-1809 and MARCY GETZ SSN: 015-00-6519 return.
- Find and read the Form 1099-R page in [NTTC-4012](), Tab D. Using the Form 1099-R below you will transcribe all the entries into:
  - TaxSlayer > Federal Section > Income > 1099-R, RRB-1099, RRB-1099-R, SSA-1099 > Add or Edit a 1099-R (see [NTTC-4012](), Tab O-5)
  - or use the Keyword “R” (see [NTTC-4012](), Tab O-5)

- Input Form1099-R (this is a “Key-What-You-See”) exercise:

☐ CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. TEACHERS FEDEAL CREDIT UNION 174 WEST PIKE RD YOUR CITY YS YZIP	1 Gross distribution $4,256.36 2a Taxable amount $4,256.36	20XX Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	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.
	3 Capital gain (included in box 2a).	4 Federal income tax withheld $425.00	
PAYER'S TIN 35-2234567 / RECIPIENT'S TIN 015-00-6519	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MARCY GETZ 3132 SO LLINCOLN BLVD YOUR CITY,YS YZIP	7 Distribution Code(s) 1 / IRA/ SEP/ SIMPLE ☒	8 Other %	This information is being furnished to the IRS
	9a Your percentage of total distribution %	9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years / 11 1st year of desig. Roth contrib. / FATCA filing requirment ☐	12 State tax withheld	13 State/Payer's state no.	14 State distribution
Account number (see instructions) / Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution

Form 1099-R

- Marcy withdrew $4,256.36 from her IRA to pay for personal bills and Marcy did not meet any exceptions to the penalty.

- Click and take the [IRA Distribution Quiz - Exercise 8]() using [NTTC-4012](), D-43 for reference.
- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer’s *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then “*Print your 20XX Tax Return*”.
- Find Form 1040 and other forms and fill in your answers in your Self-Study [Progress Sheet]() and compare your answers with the Self-Study lesson [answers]().

Evaluation and feedback:
View the lesson in the [NTTC-4491]() - Chapter 11.

Adjustments to Income

The **Adjustments to Income** section of Form 1040, Schedule 1, allows taxpayers to subtract certain expenses, payments, contributions, fees, etc. from their total income. On Form 1040:

Total income **-** Adjustments to income **=** Adjusted gross income (AGI).

see ***NTTC-4491*, Lesson: *Adjustments to Income (17-1)***

Your Tasks:

- Review the NTTC-4012, Tab E.

Exercise 9: Educator Expense Deduction

Educator Deduction
Eligible educators can deduct up to $300 of qualified expenses paid during the tax year. Anyone who is a kindergarten through grade 12 teacher, instructor, counselor, principal or aide in a school, and worked for at least 900 hours during the school year is eligible for the educator deduction. If the taxpayer and spouse are both eligible educators, they can deduct up to $600, but neither can deduct more than their own expenses up to $300. Both public and private school educators qualify. The deduction amount is indexed for inflation.

see ***NTTC-4491*, Lesson: *Adjustments to Income (17-2)***

- Click to view Karen and Daniel Wilson's Intake/Interview & Quality Review Sheet.

Form **13614-C** (October 2023)	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.**

- **Please complete pages 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name **KAREN**	M.I.	Last name **WILSON**	Best contact number **295-555-1234**	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name **DANIEL**	M.I.	Last name **WILSON**	Best contact number **295-555-4321**	Is your spouse a U.S. citizen? ☒ Yes ☐ No
3. Mailing address **2023 COLORADO BLVD**	Apt #	City **YOUR CITY**	State **YS**	ZIP code **X**

4. Your Date of Birth **07/08/1965**	5. Your job title **TEACHER**	6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth **01/15/1965**	8. Your spouse's job title **NONE**	9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) **KWILSON@EMAIL.XXX**

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? ☐ Never Married ☒ Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2023? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2023? ☒ Yes ☐ No

- Open Practice Lab and create a new return.
- Enter KAREN WILSON's SSN:015-00-1804
- Use filing status MFJ and DANIEL WILSON's SSN:115-00-0000

- Input Form W-2.

a. Employee's social security number 015-00-1804	OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. 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 STREET 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 $507.50
	7. Social security tips	8. Allocated tips
d. Control number	9.	10. Dependant care benefits
e. Employee's first name and initial, Last name, Suff. Employee's address and ZIP code KAREN WILSON 2022 COLORADO BLVD YOUR CITY YS YZIP	11. Nonqualified plans	12a. See instructions for box 12: DD $4,651.00
	13. Statutory Employee ☐ Retirement Plan ☐ Third-party sick pay ☐	12b.
	14. Other	12c.
		12d.

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
YS	41-7458967	$45,000.00	1,900.00			

Form **W-2 Wage and Tax Statement** **20XX**

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

This information is being furnished to the Internal Revenue Service.

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.

- Enter Karen's educator expenses.

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Exercise 10: Alimony Paid

Alimony is a payment to a spouse or a former spouse under a divorce or legal separation instrument on or before 12/31/2018. The person paying alimony can deduct alimony payments as an adjustment to income and the person receiving alimony must treat it as income. The payments do not have to be made directly to the ex-spouse. see ***NTTC-4491*, Lesson: *Adjustments to Income (17-5)***

Your Tasks:

- Reopen Practice Lab for KAREN WILSON SSN:015-00-1804 and DANIEL WILSON SSN:115-00-0000.

Daniel pays his ex-wife, Beth Gonzales (SSN 015-00-9012) $500 a month in alimony. Their divorce was effective on 9/23/1997 and has not been modified. Karen receives $1,000 a month in alimony from her ex-husband. Her divorce was effective on 12/21/2001 and has not been modified.

- Enter Alimony Received and Alimony Paid
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Exercise 11: Traditional IRA Contribution

Individual Retirement Arrangements (IRAs) are personal retirement savings plans that offer tax advantages to set aside money for retirement. **Contributions** made to a traditional IRA may be fully or partially deductible, depending on the taxpayer's filing status and income. Generally, the tax deductible contributions, earnings and gains in a traditional IRA are not taxed until funds are **distributed** (withdrawal) from the IRA. see ***NTTC-4491*, Lesson: *Adjustments to Income (17-6)***

Your Tasks:

- Reopen Practice Lab for KAREN WILSON SSN:015-00-1804 and DANIEL WILSON SSN:115-00-0000.

- Review: NTTC-4012 Tab E, IRA Contributions and find the instruction for inputting a Roth IRA contribution.

Note: Roth IRA contributions will require special attention. Review the NTTC-4012, Tab G, Retirement Savings Contribution Credit. The TaxSlayer screen for the Retirement Savings Contribution Credit should identify the potential impact (use Form Finder to select **Form 8880**).

Roth Contributions are not deductible but may be used in calculating the Retirement Savings Contribution Credit. Go to the Credits section in TaxSlayer to find an entry for this credit. Then look at your printout to see the results in this situation.

Karen and Daniel each contributed $2,000 to their own Traditional IRAs during 20XX. Daniel also contributed $2,000 to his Roth IRA in 20XX.

- Enter W-2 Wage Income

a. Employee's social security number: 115-00-0000	OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN): 25-5234567	1. Wages, tips, other compensation: $32,851.00	2. Federal income tax withheld: $3,200.00
c. Employer's name, address, and ZIP code: JEFFERSON SCHOOL, 12210 ROBIN STREET, INDIANSPOLIS, IN 46204	3. Social security wages: $32,851.00	4. Social security tax withheld: $2,036.76
	5. Medicare wages and tips: $32,851.00	6. Medicare tax withheld: $476.34
	7. Social security tips	8. Allocated tips
d. Control number	9.	10. Dependant care benefits
e. Employee's first name and initial, Last name, Suff. Employee's address and ZIP code: DANIEL WILSON, 2020 COLORADO BLVD, YOUR CITY,YOUR STATE, YZIP	11. Nonqualified plans	12a. See instructions for box 12: DD $4,734.56
	13. Statutory Employee [ ] Retirement Plan [X] Third-party sick pay [ ]	12b.
	14. Other	12c.
		12d.

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
YS	25-XXXXXXX	$32,851.00	1,100.00			

Form **W-2** Wage and Tax Statement **20XX**

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

This information is being furnished to the Internal Revenue Service.

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In Tax-Slayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 20XX Tax Return*". Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback

View the NTTC-4491 - Chapter 17 and complete the IRA Distribution Quiz.

Exercise 12: Student Loan Interest Adjustment

> The student loan interest deduction is generally the smaller of $2,500 or the interest payments paid that year on a qualified student loan. This amount is gradually reduced or eliminated based on the taxpayer's modified adjusted income and their filing status.
>
> see ***NTTC-4491*, Lesson: *Adjustments to Income (17-16)***

Your Tasks:

- Reopen Practice Lab for KAREN WILSON SSN:015-00-1804 and DANIEL WILSON SSN:115-00-0000.
- Review: NTTC-4012 Tab E , Student Loan Interest Deduction
- Enter Karen's Student Loan Interest Statement

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number FIRST NATIONAL BANK 90 THIRD AVE BOSTON MA 02110		OMB. 1545-1576 **20XX** Form 1098-E	**Student Loan Interest Statement**
RECIPIENT'S federal identification no. 12-5123456	BORROWER'S social security number 015-00-1804	1 Student loan interest received by lender $3,000.00	**Copy B For Borrower**
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code KAREN WILSON 2022 COLORADO BLVD YOUR CITY YS YZIP			This important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
Account number (see instructions)		2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004 . . . . ☐	

Form **1098-E**

- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 20XX Tax Return*".
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback

View the NTTC-4491 - Chapter 17 and complete the Adjustments to Income Quiz.

Dependents and Filing Status

Taxpayers' **filing status** determines the calculation of their income tax rate, the amount of their standard deduction, and their eligibility for certain credits and deductions. That decision is made at the beginning of the tax return. There are five filing statuses: married filing jointly (MFJ), qualifying surviving spouse (QSS), head of household (HOH), single (S), and married filing separately (MFS). In each Self-Study New Volunteer Lessons exercise, the instruction directs the appropriate filing status that is to be used. More detailed instructions and tools are included in the *Self-Study Certification Lessons* training module for determining a taxpayer's filing status.

"MFJ" applies if taxpayers are legally married on December 31 of the tax year or if spouse died during the year, and MFJ is usually the most favorable filing status for a taxpayer. "Single" applies if the taxpayer is unmarried and with no dependents.

Dependents are either a qualifying child or a qualifying relative of the taxpayer. The taxpayer's spouse cannot be claimed as a dependent. HOH and QSS do require taxpayers to have qualifying dependents.

The exercises in Self-Study New Volunteer Lessons, will state when dependents can be claimed. You will be introduced to the IRS tests in Self-Study Certification Lessons, where the tax law for determining filing status and qualifying dependents are presented.

see ***NTTC-4491***, **Lesson:** ***Dependents (6-1)***

Standard Deduction and Tax Computation

For most taxpayers a standard deduction is a fixed dollar amount based on the taxpayer's filing status. Most Tax-Aide taxpayers are best off with the standard deduction. However, taxpayers can choose to itemize their deductions if their allowable deductions are higher than the standard deduction amount. When taxpayers have a choice, they should use the type of deduction that results in the lower tax.

An increased standard deduction is available to taxpayers who are 65 or older or blind. There are limitations on the standard deduction for taxpayers who can be claimed as a dependent on someone else's return.

see ***NTTC-4491***, **Lesson:** ***Deductions (19-1)***

Your Tasks:

- View the NTTC-4012, Tab F, Standard Deduction, for additional insight.

Check out the **IRS Interactive Tax Assistant** (www.irs.gov/help/ita): **How Much Is My Standard Deduction?**

Evaluation and feedback

- View the NTTC-4491 – Chapter 19, Standard Deduction Quiz.

Child Tax Credit and Credit for Other Dependents

The Child Tax Credit (CTC) is a nonrefundable credit that allows taxpayers to claim a tax credit of up to $2,000 per qualifying child, which reduces their tax liability.

The Additional Child Tax Credit

Taxpayers who are not able to claim the full amount of the Child Tax Credit may be able to take the refundable Additional Child Tax Credit (ACTC). Completing Schedule 8812 Credits for Qualifying Children and Other Dependents may result in a refund even if the taxpayer doesn't owe any tax.

see ***NTTC-4491*, Lesson: *Child Tax Credit & Credit for Other Dependents (24-1)***

Exercise 13: Child Tax Credit and Credit for Other Dependents

Your Tasks:

- View Child Tax Credit and Credit for Other Dependents in NTTC-4012, Tab G
- Click to view Michael and Debra Miller's Intake/Interview & Quality Review Sheet

Form **13614-C** (October 2023)	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.**

- **Please complete pages 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen?
MICHAEL		***MILLER***	***478-555-6353***	☒ Yes ☐ No
2. Your spouse's first name	**M.I.**	**Last name**	**Best contact number**	**Is your spouse a U.S. citizen?**
DEBRA		***MILLER***	***478-555-6456***	☒ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
7623 OAK DRIVE		***YOUR CITY***	***YS***	***X***

4. Your Date of Birth	5. Your job title	6. Last year, were you:
03/16/1982	***TEACHER***	a. Full-time student ☐ Yes ☒ No b. Totally and permanently disabled ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth	**8. Your spouse's job title**	**9. Last year, was your spouse:**
06/24/1981	***CLERK***	a. Full-time student ☐ Yes ☒ No b. Totally and permanently disabled ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) ***MMILLER@EMAIL.XXX***

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? ☐ Never Married ☒ Married

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2023? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2023? ☒ Yes ☐ No

- Open Practice Lab
- Enter MICHAEL MILLER's SSN:015-00-7653 to create a new return, filing status MFJ.
- Enter DEBRA MILLER SSN:115-00-0000.
- Enter dependents
  DAVID MILLER SSN: 013-00-0010 and CASSIDY MILLER SSN: 013-00-0020
- Enter the Miller's details from the Form 13614-C.

2. List the names below of:
- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support? (yes,no,n/a)	Did this person have less than $4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
DAVID MILLER	***02/04/2017***	***SON***	***12***	***Y***	***Y***	***S***	***Y***	***N***	***N***	***N***	***Y***	***Y***	***Y***
CASSIDY MILLER	***06/12/2015***	***DAUGHTER***	***12***	***Y***	***Y***	***S***	***Y***	***N***	***N***	***N***	***Y***	***Y***	***Y***

- Enter the W-2s:

a. Employee's social security number	015-00-7653
OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN)	45-9456789
c. Employer's name, address,and ZIP code	CARLSON COUNTY SCHOOL DISTRICT 34 W PINE CIR YOUR CITY, YS YZIP
d. Control number	
e. Employee's first name and initial / Last name / Suff. Employee's address and ZIP code	MICHAEL MILLER 7655 N. OAK DRIVE YOUR CITY, YOUR STATE, YOUR ZIP
1. Wages, tips, other compensation	$29,569.23
2. Federal income tax withheld	$2,957.00
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. Dependant care benefits	
11. Nonqualified plans	
12a. See instructions for box 12	DD | $7,392.00
12b.	
12c.	
12d.	
13. Statutory Employee	☐
13. Retirement Plan	X
13. Third-party sick pay	☐
14. Other	

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
YS	453456789	$29,569.23	1,005.00			

Form **W-2** **Wage and Tax Statement** **20XX**

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	115-00-0000
OMB No. 1545-0008	Save. accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN)	45-9456789
c. Employer's name, address,and ZIP code	CARLSON COUNTY SCHOOL DISTRICT 34 W PINE CIRCLE YOUR CITY,YS, YZIP
d. Control number	
e. Employee's first name and initial / Last name / Suff. Employee's address and ZIP code	DEBRA MILLER 7655 NORTH OAK DRIVE YOUR CITY, YOUR STATE, YZIP
1. Wages, tips, other compensation	$18,645.00
2. Federal income tax withheld	$1,850.00
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. Dependant care benefits	
11. Nonqualified plans	
12a. See instructions for box 12	
12b.	
12c.	
12d.	
13. Statutory Employee	☐
13. Retirement Plan	X
13. Third-party sick pay	☐
14. Other	

15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
YS	45-XXXXXXX	$18,645.00	900.00			

Form **W-2** **Wage and Tax Statement** **20XX**

Copy B - To Be FIled With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

- For Health Insurance/ Affordable Care Act Insurance Plans: Check on the taxpayer's *Intake / Interview & Quality Sheet*, Part V, item 9.
- In TaxSlayer go to ***Summary/Print*** and click on ***View/Print*** in the upper right, then "*Print your 202X Tax Return*". To view the computation of the Child Tax Credit, scroll to Schedule 8812 in your printed tax return.
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback:

View the NTTC-4491 - Chapter 24 and complete the Child Tax Credit and Credit for Other Dependents Quiz.

Earned Income Tax Credit (EITC)

The **Earned Income Tax Credit** (EITC) is a refundable tax credit for most people who work but do not earn high incomes. The purpose of EITC is to encourage low-income earners to work rather than not work by giving them a special tax break. EITC tax credits are larger for families who have children. Eligible taxpayers can receive a refund with this credit, even if they have no filing requirement, owe no tax, or have no income tax withheld.

see ***NTTC-4491***, **Lesson:** ***Earned Income Tax Credit (29-1)***

Note: It is important for Counselors to accurately input taxpayer information into TaxSlayer. The software properly calculates the earned income and the Earned Income Tax Credit (EITC) if a taxpayer is eligible for this credit. EITC is a significant credit for many low-income taxpayers and generates a fair number of questions to explain how their amount compares to their expectations.

Your Tasks:

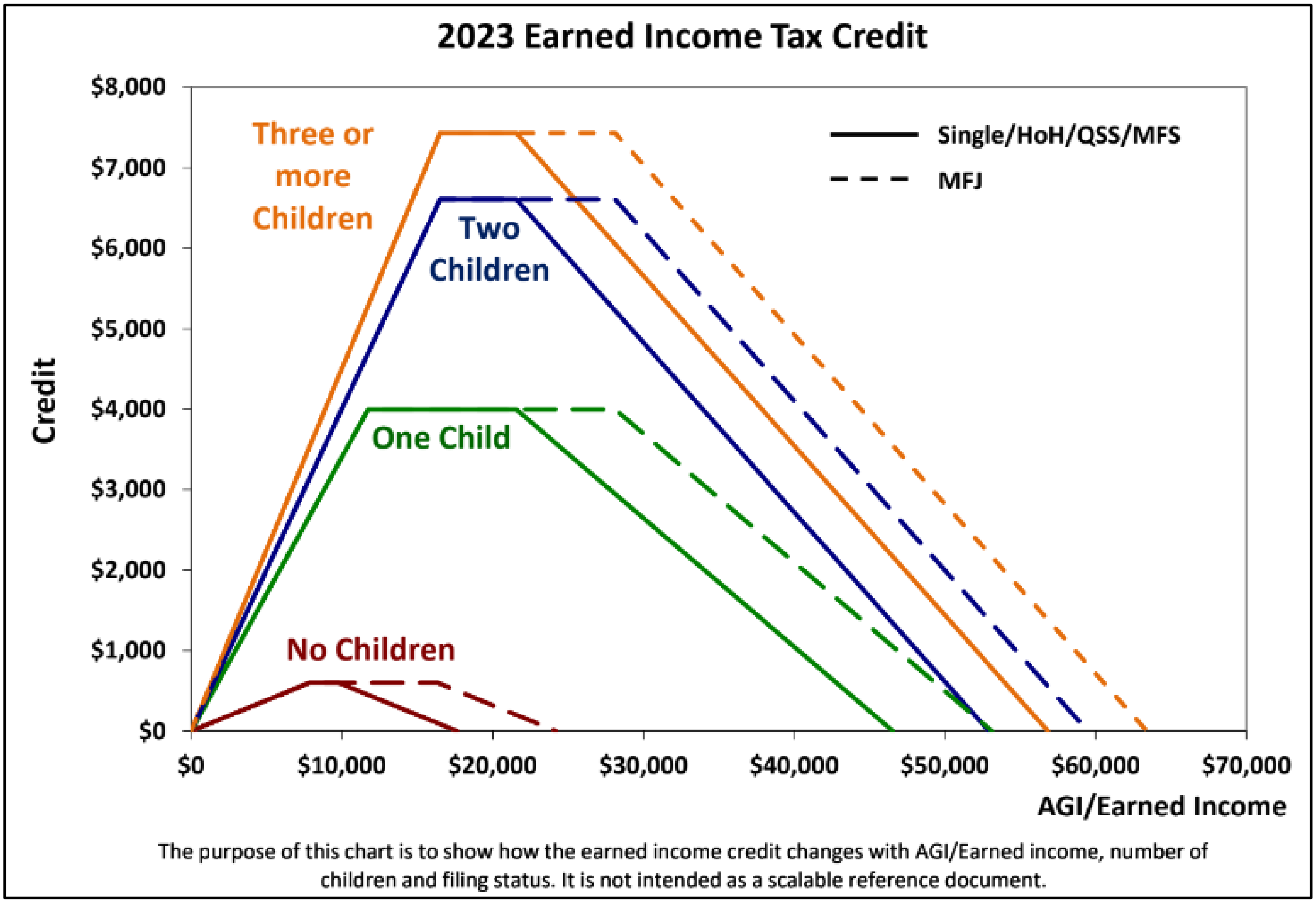
- Watch: IRS Video: Earned Income Tax Credit – Get It Right
- Review: *Qualifying Child or Relative Resource Tool* (bottom right on page 5 of the QC/R tool).

Note: For detailed instructions on calculating the Earned Income Tax Credit, look in the IRS 1040 Instructions, pages 38 – 56. The formula is dependent on the taxpayer's earned income and the qualifying dependents to be correctly identified in TaxSlayer. The software printout displays the EITC Worksheets A, B, and C that show the calculation for their tax records.

Also, at irs.gov/ita is a detailed EITC Assistant:

- Use the EITC Assistant | Internal Revenue Service
- Earned Income Tax Credit (EITC) Assistant

The following chart shows how the amount of Earned Income Tax Credit changes depending on AGI/earned income, number of children, and filing status.



Exercise 14: Earned Income Tax Credit

Your Tasks

- Reopen MICHAEL MILLER SSN:015-00-7653 and DEBRA MILLER SSN:115-00-0000.
- In TaxSlayer go to *Summary/Print* and click on *View/Print* in the upper right, then "*Print your 202X Tax Return*".
- There is nothing further for you to enter on this tax return but take a look at the Earned Income Credit on line 27 to see that result. Also, scroll to Schedule EIC and Worksheets A and B to view the computation.
- Find Form 1040 and other forms and fill in your answers in your Self-Study Progress Sheet and compare your answers with the Self-Study lesson answers.

Evaluation and feedback:

View the NTTC 4491 - Chapter 29 and complete the Earned Income Tax Credit Quiz.

Refund and Amount of Tax Owed

Taxpayers have several choices on how to receive their refund or make a payment for the amount they owe. A Tax-Aide Counselor who is familiar with the taxpayer's choices can help taxpayers understand their refund and payment options. This is especially true because of the increase in the number of taxpayers coming into AARP Tax-Aide sites who owe tax for the first time and need guidance.
see ***NTTC-4491*, Lesson: *Refund and Amount of Tax Owed (30-1)***

Your Tasks:

- For input guidance for TaxSlayer select the NTTC-4012, Tab K.

Completing the Return

Our goal is to prepare and provide a copy of a complete and accurate tax return to each taxpayer. Both the Counselor and the Quality Reviewer are responsible for producing an accurate return.

Counselor role: After the interview and when all entries have been made, confirm that all the income is reported. Ask the taxpayer if there is any other income. Then explain the completion process to the taxpayer, ask if there are any questions. In TaxSlayer, mark that the return is "Ready for Review".

Quality Reviewer role: Review all entries, confirm that all income has been reported, ask if there are any questions, present taxpayers with their copy of the completed tax return, and review it with them. Ask the taxpayer if there is any other income to report. Then print the taxpayer's copy and have them sign the Form 8879 to permit efiling. In TaxSlayer mark return "Complete".

see ***NTTC-4491*, Lesson: *Completing the Return (31-1)***

This lesson addresses how to:

- Assemble the taxpayer's copy of the tax return and explain which records a taxpayer should maintain.
- Identify the records the site maintains.

Your Tasks

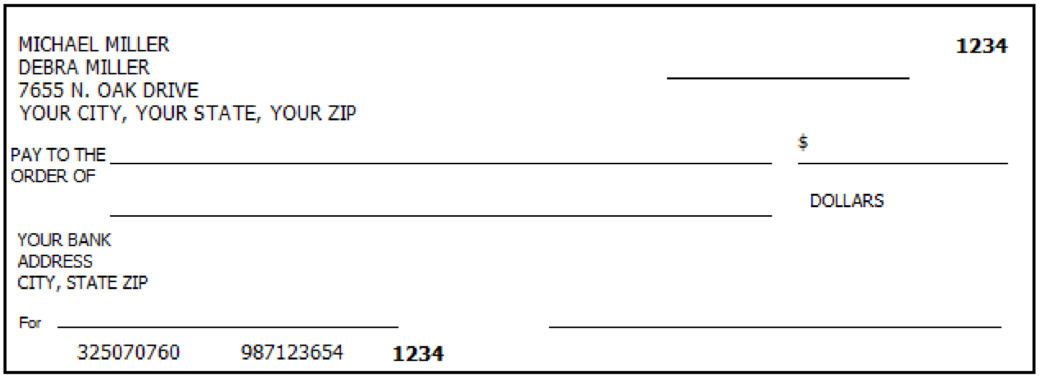
Watch: **Tips for an Accurate Tax Return**

- View NTTC-4012, Tab K, Completing the Return

AARP Foundation volunteers **do not retain any** of the taxpayer's information or documents. TaxSlayer is the only medium that adequately protects the taxpayer's personal information.

Exercise 15: Finishing the Return

Reopen MICHAEL MILLER SSN:015-00-7653 and DEBRA MILLER SSN:115-00-0000 and their information from Michael and Debra Miller's, Form 13614-C Intake/Interview & Quality Review Sheet,


MICHAEL MILLER
DEBRA MILLER
7655 N. OAK DRIVE
YOUR CITY, YOUR STATE, YOUR ZIP

1234

PAY TO THE ORDER OF $

DOLLARS

YOUR BANK
ADDRESS
CITY, STATE ZIP

For

325070760 987123654 1234

Your Tasks

- Complete the E-file Section in TaxSlayer.
- Check your TaxSlayer Summary/Print PDF.
- Mark the return Ready for Review on the last page of the E-file Section.
- Click Save and Exit on the upper righthand corner in TaxSlayer

Individual states and districts in Tax-Aide may have specific procedures for preparing a return for submission. Make sure you ask your Local Coordinator (or Site Coordinator) for guidance.

Evaluation and feedback:
View the NTTC-4491 - Chapter 30 and complete Finishing the Return Quiz.

Congratulations. This ends Self-Study New Volunteer Lessons. Thanks for volunteering, learning, and preparing yourself for tax preparation with AARP Foundation Tax-Aide.

Please answer a quick voluntary and anonymous survey. This is intended to give feedback to the AARP National Tax Training Committee and any comments you may have that will help improve the curriculum.

Ask your mentor or local coordinator to assist you when you are ready to start:

Self-Study Certification Lessons

Please CLICK and take this quick and anonymous survey: ***Self-Study New Volunteer Lessons* - Concluding Survey** Your response will help the National Tax Training Committee with designing future training materials prepared for Tax-Aide volunteers.