

Advanced Course Scenarios and Test Questions

Directions

The first six scenarios do not require you to prepare a tax return. **Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.**

For fill in the blank questions: Round to the nearest whole number, do not use special characters: dollar sign (\$), comma (,), or period(.

Advanced Scenario 1: Sharon Smith

Interview Notes

- Sharon's husband, Daniel, moved out of their home in February of 2022. Sharon has had no contact with Daniel since he moved out. Sharon and Daniel are not legally separated.
- Sharon has one child, Lea, age 10. She will claim Lea as a dependent on her 2024 tax return.
- Sharon is 31 years old.
- Sharon earned \$44,500 in wages and received \$50 of interest. Sharon had lottery winnings of \$2,000 reported on Form W-2G.
- Sharon paid all the costs of keeping up her home. She provided over half of the support for Lea.
- They all are U.S. citizens and have valid Social Security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

1. Sharon qualifies for Head of Household filing status.
 - a. True
 - b. False
2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Lea?
 - a. Sharon
 - b. Daniel
 - c. Both Sharon and Daniel
 - d. Neither Sharon nor Daniel
3. Sharon is required to report her lottery winnings as income on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Jeff and Jane Spring

Interview Notes

- Jeff and Jane are married and want to file a joint return.
- Jeff is a U.S. citizen and has a valid Social Security number. Jane is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Jeff and Jane have two children, Joan, age 7, and Jim, age 15. Joan and Jim are U.S. citizens and have valid Social Security numbers.
- Jeff earned \$23,000 in wages.
- Jane earned \$21,000 in wages.
- In order to work, the Springs paid \$2,000 to their son, Jim, to care for Joan after school.
- Jeff and Jane provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. What is the maximum amount Jeff and Jane are eligible to claim for the Child Tax Credit (CTC)
 - a. \$6,000
 - b. \$4,000
 - c. \$3,000
 - d. \$2,000
5. The Springs qualify for the Child and Dependent Care Credit
 - a. True
 - b. False

Advanced Scenario 3: Mary Wood

Interview Notes

- Mary Wood, age 58, is single.
- Mary earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Mary contributed \$2,000 to her Health Savings Account (HSA) and her mother also contributed \$1,000 to Mary's HSA.
- Mary's Form W-2 shows \$1,150 in Box 12 with code W. She has Form 5498-SA showing \$4,150 in Box 2.
- Mary has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:
 - \$500 for nine visits to a physical therapist after her knee surgery
 - \$1,000 unreimbursed doctor bills
 - \$280 prescription medicine
 - \$1,500 replacement of a crown
 - \$300 deep cleaning for teeth
 - \$40 over the counter medication
 - \$260 gym membership (for her general health and fitness)
- Mary is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Mary is eligible to contribute an additional \$_____ to her HSA because she is age 55 or older.
- a. \$0
 - b. \$850
 - c. \$1,000
 - d. \$2,000
7. Form 8889, Part I is used to report HSA contributions made by _____.
- a. Mary
 - b. Mary's employer
 - c. Mary's mother
 - d. All of the above
8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
- a. \$3,860
 - b. \$3,620
 - c. \$3,580
 - d. \$3,320

Advanced Scenario 4: Cheryl Brown

Interview Notes

- Cheryl, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2024 was \$48,700 in W-2 wages.
- Cindy, age 24, and her daughter Cary, age 5, have lived with Cindy's mother, Cheryl, since Cindy separated from her spouse in April of 2023. Cindy's only income for 2024 was \$24,000 in wages. Cindy provided over half of her own support. Cary did not provide more than half of her own support.
- Cindy will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

9. For the purpose of determining dependency, Cary could be the qualifying child of _____.

- a. Only Cheryl
- b. Only Cindy
- c. Either Cheryl or Cindy
- d. Neither Cheryl nor Cindy

10. Which of the following statements is true?

- a. Cindy is **not** eligible to claim Cary for the EIC because her filing status is married filing separate.
- b. Cindy is **not** eligible to claim the EIC for Cary because she is under age 25.
- c. Cindy is **not** eligible to claim Cary for the EIC because her income is too high.
- d. None of the above statements is true.

Advanced Scenario 5: Elizabeth Greene

Interview Notes

- Elizabeth is 54 years old and files as single.
- Her 2024 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$2,000.
- Elizabeth would like to itemize her deductions on Form 1040 Schedule A this year.
- Elizabeth brings documents for the following items:
 - \$9,500 hospital and doctor bills
 - \$600 contributions to Health Savings Account (HSA)
 - \$3,600 state withholding (higher than Elizabeth's calculated state sales tax deduction)
 - \$300 personal property taxes based on the value of the vehicle
 - \$600 friend's personal GoFundMe campaign
 - \$350 cash contributions to the Red Cross
 - \$200 fair market value of clothing (in good used condition) donated to the Salvation Army (Elizabeth purchased the clothing for \$900)
 - \$7,300 mortgage interest
 - \$2,300 real estate tax
 - \$1,500 homeowners association fees
 - \$4,000 gambling losses

Advanced Scenario 5: Test Questions

11. Elizabeth can claim the \$1,500 homeowners association fees as a deduction on her Form 1040, Schedule A.
 - a. True
 - b. False
12. What amount of gambling losses is Elizabeth eligible to claim as a deduction on her Form 1040, Schedule A?
 - a. \$0
 - b. \$1,000
 - c. \$2,000
 - d. \$4,000

Advanced Scenario 6: David Stone

Interview Notes

- David Stone is 28 years old and single. He provides all of his own support.
- David works at a gas station and earned \$18,500 in wages.
- David took two management courses at a community college to improve his job skills. He was less than a half time student. He wants to know if that qualifies for any educational tax benefit.
- David took an early distribution from his IRA of \$2,000 for tuition and \$500 for emergency repairs of his air conditioning system. This is the first time he has taken a distribution from his IRA.
- David is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. David is eligible to claim the American Opportunity Credit on his 2024 tax return.
- a. True
 - b. False
14. For which of the following IRA distributions will David owe an additional tax of 10%?
- a. \$2,000 for tuition
 - b. \$500 for emergency repairs
 - c. Both a and b
 - d. Neither a nor b

Advanced Scenario 7: Vincent and Faith Hunter

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Vincent is a 5th grade teacher at a public school. Vincent and Faith are married and choose to file Married Filing Jointly on their 2024 tax return.
- Vincent worked a total of 1,800 hours in 2024. During the school year, he spent \$844 on unreimbursed classroom expenses.
- Faith retired in 2021 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Vincent settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2024. The Hunters determined that they were solvent as of the date of the canceled debt.
- Faith received \$280 from Jury duty.
- Their daughter, Hope, is in her second year of college pursuing a bachelor's degree in Physics at a qualified educational institution. She received a scholarship, and the terms require that it be used to pay tuition. The Hunters provided Form 1098-T and an account statement from the college that included additional expenses. On Form 1098-T for the previous tax year, Box 7 was not checked. The Hunters paid \$1,500 for books and equipment required for Hope's courses. This information is also included on the college statement of account. The Hunters claimed the American Opportunity Credit last year for the first time.
- Hope does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964						
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.														
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, ask the IRS-certified volunteer preparer.														
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov														
Your first name (pronouns, optional) VINCENT		M.I.	Last name HUNTER		Your date of birth 05/01/1964		Your job TEACHER							
Spouse's first name (pronouns, optional) FAITH		M.I.	Last name HUNTER		Spouse's date of birth 10/08/1955		Spouse's job RETIRED							
Mailing address 1234 CHARITY AVENUE				Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP				
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
Check if you or your spouse were in 2024:						Legally blind						<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
A U.S. citizen						<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
In the U.S. on a visa						<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
A full-time student						<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Do you own or hold any digital assets			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No
If due a refund, would you like your refund						If you have a balance due, would you like to make a payment directly from								
<input checked="" type="checkbox"/> Direct deposit						<input type="checkbox"/> Bank account						<input type="checkbox"/> Direct debit		
<input type="checkbox"/> Split refund between accounts						<input type="checkbox"/> Set up installment agreement						<input checked="" type="checkbox"/> Mail payment to IRS		
Would you like to receive written communications from the IRS in a language other than English						Would you like information on how to vote and/or how to register to vote			Would you like \$3 to go to the Presidential Election Campaign Fund					
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language						<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
As of December 31, 2024, what was your marital status														
<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married If married, were you married for all of 2024 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
Did you live with your spouse during any part of the last six months of 2024 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
<input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed														
Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____														
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)					
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)			
HOPE HUNTER	07/05/2005	DAUGHTER	12	S	YES	YES	YES	NO	Y	N	Y			

Catalog Number 52121Ewww.irs.govForm **13614-C** (Rev. 10-2024)

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>1</u>	<input type="checkbox"/> (B) W-2s Number of forms _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)	
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported) Number of forms _____	
<input type="checkbox"/> (B) Disability benefits		
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G Number of forms _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Did you itemize last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV Number of forms _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Amount \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (M) Rental income	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)	
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
<input type="checkbox"/> Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC Number _____ <input type="checkbox"/> 1099-K Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Paid any of the following expenses in 2024:

- ☐ (A) Mortgage Interest
- ☐ (A) Taxes: state, local, real estate, sales, etc.
- ☐ (A) Medical, Dental, Prescription Expenses
- ☐ (B) Charitable contributions

Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments

- ☐ (B) Taxable state/local income taxes
- ☐ (B) Standard deduction ☐ (A) Itemized deduction

Paid any of these expenses in 2024:

- ☐ (B) Student loan interest
- ☐ (B) Child and dependent care
- ☒ (B/A) Contributions to a retirement account
- ☐ Repayments to a qualified retirement plan
- ☒ (B) School supplies by a teacher, teacher's aide or other educator
- ☐ (B) Alimony payments (do not include child support)

Expenses to report (To be completed by certified volunteer)

- ☐ (B) 1098-E
- ☐ (B) Child and dependent care credit
- ☐ (A) IRA, 401(k), etc. deduction
- ☐ (B) Saver's credit
- ☐ (B) Educator expenses deduction
- ☐ (B) Alimony payments with spouse's SSN \$ _____
- Adjustment to income ☐ Yes ☐ No

Notes/Comments**Did any of the following happen during 2024:**

- ☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- ☐ (A) Sell a home
- ☐ (A) Have a health savings account (HSA)
- ☐ (A) Purchase health insurance through the Marketplace (Exchange)
- ☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- ☒ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- ☐ Have a loss related to a declared federal disaster area
- ☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- ☐ Receive any letter or bill from the IRS
- ☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- ☐ Additional information you think we should know

Information to report (To be completed by certified volunteer)

- ☐ (B) Taxable scholarship income
- ☐ (B) 1098-T (itemized statement from school, invoice, etc.)
- ☐ (B) Education credit or tuition and fees deduction
- ☐ (A) Sale of home (1099-S)
- ☐ HSA contributions ☐ HSA distributions
- ☐ (A) 1095-A
- ☐ (B) Energy efficient home improvement credit
- ☐ (A) 1099-C
- ☐ (A) 1099-A
- ☐ Disaster relief impacts return
- ☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed Reason
- ☐ Eligible for Low Income Taxpayer Clinic referral
- ☐ Estimated tax payments _____
- ☐ Last year's refund applied to this year _____
- ☐ Last year's return available _____
- ☐ Additional information for accurate tax preparation

Notes/Comments

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
2. Would you say you read a newspaper in English	<input checked="" type="checkbox"/> Very well	<input type="checkbox"/> Well	<input type="checkbox"/> Not well	<input type="checkbox"/> Not at all	<input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Prefer not to answer		

5. What is your race and/or ethnicity (<i>select all that apply and enter additional details in the spaces below</i>) <input type="checkbox"/> American Indian or Alaska Native (<i>enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.</i>) <input type="checkbox"/> Asian (<i>provide details below</i>) <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i> <input type="checkbox"/> Black or African American (<i>provide details below</i>) <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i> <input type="checkbox"/> Hispanic or Latino (<i>provide details below</i>) <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i> <input type="checkbox"/> Middle Eastern or North African (<i>provide details below</i>) <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i> <input type="checkbox"/> Native Hawaiian or Pacific Islander (<i>provide details below</i>) <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i> <input type="checkbox"/> White (<i>provide details below</i>) <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <i>Enter, for example, French, Swedish, Norwegian, etc.</i>	6. What is your spouse's race and/or ethnicity (<i>select all that apply and enter additional details in the spaces below</i>) <input type="checkbox"/> American Indian or Alaska Native (<i>enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.</i>) <input type="checkbox"/> Asian (<i>provide details below</i>) <input type="checkbox"/> Chinese <input type="checkbox"/> Asian Indian <input type="checkbox"/> Filipino <input type="checkbox"/> Vietnamese <input type="checkbox"/> Korean <input type="checkbox"/> Japanese <i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i> <input type="checkbox"/> Black or African American (<i>provide details below</i>) <input type="checkbox"/> African American <input type="checkbox"/> Jamaican <input type="checkbox"/> Haitian <input type="checkbox"/> Nigerian <input type="checkbox"/> Ethiopian <input type="checkbox"/> Somali <i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i> <input type="checkbox"/> Hispanic or Latino (<i>provide details below</i>) <input type="checkbox"/> Mexican <input type="checkbox"/> Puerto Rican <input type="checkbox"/> Salvadoran <input type="checkbox"/> Cuban <input type="checkbox"/> Dominican <input type="checkbox"/> Guatemalan <i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i> <input type="checkbox"/> Middle Eastern or North African (<i>provide details below</i>) <input type="checkbox"/> Lebanese <input type="checkbox"/> Iranian <input type="checkbox"/> Egyptian <input type="checkbox"/> Syrian <input type="checkbox"/> Iraqi <input type="checkbox"/> Israeli <i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i> <input type="checkbox"/> Native Hawaiian or Pacific Islander (<i>provide details below</i>) <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Chamorro <input type="checkbox"/> Tongan <input type="checkbox"/> Fijian <input type="checkbox"/> Marshallese <i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i> <input type="checkbox"/> White (<i>provide details below</i>) <input type="checkbox"/> English <input type="checkbox"/> German <input type="checkbox"/> Irish <input type="checkbox"/> Italian <input type="checkbox"/> Polish <input type="checkbox"/> Scottish <i>Enter, for example, French, Swedish, Norwegian, etc.</i>
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Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/](https://www.treasury.gov/sorn) System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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22222		a Employee's social security number 416-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 35-700XXXX			1 Wages, tips, other compensation \$37,353.00		2 Federal income tax withheld \$3,200.00
c Employer's name, address, and ZIP code CLEAR CREEK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$38,353.00		4 Social security tax withheld \$2,377.89
			5 Medicare wages and tips \$38,353.00		6 Medicare tax withheld \$556.12
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial VINCENT 1234 CHARITY AVENUE YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a D \$1,000.00
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 57-200XXXX	16 State wages, tips, etc. \$37,353.00	17 State income tax \$500.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement 2024
 Copy 1 — For State, City, or Local Tax Department
 Department of the Treasury—Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. LIBERTY ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 20,100.00 2a Taxable amount \$		OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN 41-200XXXX	RECIPIENT'S TIN 417-00-XXXX	2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department			
RECIPIENT'S name FAITH HUNTER Street address (including apt. no.) 1234 CHARITY AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,010.00			
5 Employee contributions/Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
		7 Distribution code(s) 7		8 Other \$ %			
9a Your percentage of total distribution %		9b Total employee contributions \$ 15,000.00					
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$		
Account number (see instructions)		13 Date of payment \$	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$		

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2024

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

Box 1. Name

FAITH HUNTER

Box 2. Beneficiary's Social Security Number

417-00-XXXX

Box 3. Benefits Paid in 2024

\$23,899

Box 4. Benefits Repaid to SSA in 2024

Box 5. Net Benefits for 2022 (Box 3 minus Box 4)

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: **\$19,412.60**

Medicare Part B premiums deducted from
your benefits **\$2,096.40**

Total additions:

Benefits for 2024: **\$23,899**

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

\$2,390

Box 7. Address

**1234 CHARITY AVENUE
YOUR CITY, YOUR STATE, ZIP**

Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

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

**NEW BANK
1254 ORANGE AVENUE
YOUR CITY, YOUR STATE, ZIP**

1 Date of identifiable event

09/25/2024

OMB No. 1545-2281

2 Amount of debt discharged

\$ 850.00

Form **1099-C**

(Rev. January 2022)

3 Interest, if included in box 2

\$

For calendar year

20 **24**

**Cancellation
of Debt**

CREDITOR'S TIN

31-700XXXX

DEBTOR'S TIN

416-00-XXXX

4 Debt description

CREDIT CARD

**Copy B
For Debtor**

DEBTOR'S name

VINCENT HUNTER

Street address (including apt. no.)

1234 CHARITY AVENUE

City or town, state or province, country, and ZIP or foreign postal code

YOUR CITY, YOUR STATE, ZIP

5 If checked, the debtor was personally liable for
repayment of the debt



This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

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

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number CLARK COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 5,722.00 2	OMB No. 1545-1574 2024 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no. 38-800XXXX	STUDENT'S TIN 608-00-XXXX	3		
STUDENT'S name HOPE HUNTER		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 3,202.00	
Street address (including apt. no.) 1234 CHARITY AVENUE		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T		(keep for your records)	www.irs.gov/Form1098T	Department of the Treasury - Internal Revenue Service

ONLY DRAFT



Clark Community College

Statement of Account

December 31, 2024

HOPE HUNTER

STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2024	Tuition – Fall Semester 2024	+\$5,722.00	
08/30/2024	Scholarship		-\$3,202.00
09/03/2024	Parking pass	+\$400.00	
09/04/2024	Campus Bookstore charge to student account for course-related books	+\$1,500.00	
09/05/2024	Payment – check #4321		-\$4,420.00

12/31/2024 Account Balance.....\$0.00

Vincent and Faith Hunter
1234 Charity Avenue
YOU CITY, YOUR STATE, ZIP

1234

PAY TO THE
ORDER OF

20

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID


Advanced Scenario 7: Test Questions

15. What is the taxable portion of Faith's pension from Liberty Enterprises using the simplified method?
- a. \$0
 - b. \$18,841.00
 - c. \$19,519.00
 - d. \$20,100.00
16. The Hunters are eligible to claim the credit for other dependents on their tax return.
- a. True
 - b. False
17. What is the total amount of other income reported on the Hunters' Form 1040 Schedule 1?
- a. \$0
 - b. \$280
 - c. \$850
 - d. \$1,130
18. Vincent is eligible to deduct qualified educator expenses in the amount of \$_____ (Note: whole number only, do not use special characters.)
19. What is the Hunters' standard deduction on their 2024 tax return?
- a. \$21,900
 - b. \$23,450
 - c. \$29,200
 - d. \$30,750
20. Which of the following expenses qualify for the American Opportunity Credit?
- a. Required course related books and equipment
 - b. Tuition
 - c. Parking pass
 - d. Both a and b
21. The taxable amount of Faith's Social Security income as reported on their Form 1040 is:
- a. \$ 0
 - b. \$19,413
 - c. \$20,314
 - d. \$23,899
22. What is the Hunters' total federal income tax withholding?
- a. \$4,400
 - b. \$5,210
 - c. \$5,590
 - d. \$7,600

Advanced Scenario 8: Stephanie Winter

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

 When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Stephanie is a paralegal, age 26, and single.
- Stephanie has investment income and a consolidated broker's statement.
- Stephanie is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$570 including tips.
- Stephanie uses the cash method of accounting. She uses business code 492000.
- Stephanie provided a statement from Fast Eats indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
 - \$150 for insulated box rental
 - \$50 for vehicle safety inspection (required by Fast Eats)
 - \$600 for Fast Eats fees
- Stephanie also kept receipts for the following out-of-pocket expenses:
 - \$80 for tolls while making deliveries
 - \$300 for speeding ticket
 - \$160 for Stephanie's lunches
- Stephanie's record keeping application shows she has driven a total of 3,000 miles during and between deliveries.
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2024 was 12,500 miles. Of that, 9,500 miles were personal and commuting miles. Stephanie will take the standard business mileage rate.
- Stephanie is paying on her student loan from 2019, when she completed her undergraduate degree.
- Stephanie is working towards her Juris Doctorate degree to start a new career as a lawyer.
- She took a few college courses this year at an accredited college.
- Stephanie took an early distribution of \$5,000 from her IRA in April. She used \$2,400 of the IRA distribution to pay her educational expenses for the current year. She has never made any non-deductible contributions to her IRA.
- If Stephanie has a refund, she would like it deposited into her checking account.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964			
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: <ul style="list-style-type: none">Tax Information such as Forms W-2, 1099, 1098, 1095.Social Security cards or ITIN letters for all persons on your tax returnPicture ID (such as valid driver's license) for you and your spouseComplete pages 1-4 of this form.You are responsible for the information on your return. Provide complete and accurate information.If you have questions, ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov											
Your first name (pronouns, optional) STEPHANIE		M.I.	Last name WINTER		Your date of birth 03/08/1998		Your job PARALEGAL				
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job				
Mailing address 160 UNIVERSITY DRIVE				Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP	
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Check if you or your spouse were in 2024: A U.S. citizen <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No In the U.S. on a visa <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No A full-time student <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No					Legally blind <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Totally and permanently disabled <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Issued an identity protection PIN <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No Do you own or hold any digital assets <input type="checkbox"/> You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> No						
If due a refund , would you like your refund <input checked="" type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Other					If you have a balance due , would you like to make a payment directly from <input type="checkbox"/> Bank account <input type="checkbox"/> Direct debit <input type="checkbox"/> Set up installment agreement <input checked="" type="checkbox"/> Mail payment to IRS						
Would you like to receive written communications from the IRS in a language other than English <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					Would you like information on how to vote and/or how to register to vote <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			Would you like \$3 to go to the Presidential Election Campaign Fund <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
As of December 31, 2024, what was your marital status <input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____											
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>1</u>	<input type="checkbox"/> (B) W-2s Number of forms _____	
<input checked="" type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)	
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)	
<input type="checkbox"/> (B) Disability benefits	Number of forms _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G Number of forms _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Did you itemize last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV Number of forms _____	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Amount \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (M) Rental income	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)	
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
<input checked="" type="checkbox"/> Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC Number _____ <input type="checkbox"/> 1099-K Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Paid any of the following expenses in 2024:

- ☐ (A) Mortgage Interest
- ☐ (A) Taxes: state, local, real estate, sales, etc.
- ☐ (A) Medical, Dental, Prescription Expenses
- ☐ (B) Charitable contributions

Standard or Itemized Deductions (To be completed by certified volunteer) Notes/Comments

- ☐ (B) Taxable state/local income taxes
- ☐ (B) Standard deduction ☐ (A) Itemized deduction

Paid any of these expenses in 2024:

- ☒ (B) Student loan interest
- ☐ (B) Child and dependent care
- ☒ (B/A) Contributions to a retirement account
- ☐ Repayments to a qualified retirement plan
- ☐ (B) School supplies by a teacher, teacher's aide or other educator
- ☐ (B) Alimony payments (do not include child support)

Expenses to report (To be completed by certified volunteer)

- ☐ (B) 1098-E
- ☐ (B) Child and dependent care credit
- ☐ (A) IRA, 401(k), etc. deduction
- ☐ (B) Saver's credit
- ☐ (B) Educator expenses deduction
- ☐ (B) Alimony payments with spouse's SSN \$ _____
- Adjustment to income ☐ Yes ☐ No

Notes/Comments**Did any of the following happen during 2024:**

- ☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- ☐ (A) Sell a home
- ☐ (A) Have a health savings account (HSA)
- ☐ (A) Purchase health insurance through the Marketplace (Exchange)
- ☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- ☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- ☐ Have a loss related to a declared federal disaster area
- ☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- ☐ Receive any letter or bill from the IRS
- ☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes
- ☐ Additional information you think we should know

Information to report (To be completed by certified volunteer)

- ☐ (B) Taxable scholarship income
- ☐ (B) 1098-T (itemized statement from school, invoice, etc.)
- ☐ (B) Education credit or tuition and fees deduction
- ☐ (A) Sale of home (1099-S)
- ☐ HSA contributions ☐ HSA distributions
- ☐ (A) 1095-A
- ☐ (B) Energy efficient home improvement credit
- ☐ (A) 1099-C
- ☐ (A) 1099-A
- ☐ Disaster relief impacts return
- ☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed Reason
- ☐ Eligible for Low Income Taxpayer Clinic referral
- ☐ Estimated tax payments _____
- ☐ Last year's refund applied to this year _____
- ☐ Last year's return available _____
- ☐ Additional information for accurate tax preparation

Notes/Comments

The following information is for statistical purposes. These questions are optional.

1. Would you say you can carry on a conversation in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
2. Would you say you read a newspaper in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
3. Do you or any member of your household have a disability ☐ Yes ☒ No ☐ Prefer not to answer
4. Are you or your spouse a Veteran from the U.S. Armed Forces ☐ Yes ☒ No ☐ Prefer not to answer
5. What is your race and/or ethnicity (*select all that apply and enter additional details in the spaces below*)
- ☐ **American Indian or Alaska Native** (*enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.*)
- ☐ **Asian** (*provide details below*)
- ☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese
Enter, for example, Pakistani, Hmong, Afghan, etc.
- ☐ **Black or African American** (*provide details below*)
- ☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali
Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.
- ☐ **Hispanic or Latino** (*provide details below*)
- ☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan
Enter, for example, Colombian, Honduran, Spaniard, etc.
- ☐ **Middle Eastern or North African** (*provide details below*)
- ☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli
Enter, for example, Moroccan, Yemeni, Kurdish, etc.
- ☐ **Native Hawaiian or Pacific Islander** (*provide details below*)
- ☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese
Enter, for example, Chuukese, Palauan, Tahitian, etc.
- ☐ **White** (*provide details below*)
- ☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish
Enter, for example, French, Swedish, Norwegian, etc.
6. What is your spouse's race and/or ethnicity (*select all that apply and enter additional details in the spaces below*)
- ☐ **American Indian or Alaska Native** (*enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.*)
- ☐ **Asian** (*provide details below*)
- ☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese
Enter, for example, Pakistani, Hmong, Afghan, etc.
- ☐ **Black or African American** (*provide details below*)
- ☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali
Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.
- ☐ **Hispanic or Latino** (*provide details below*)
- ☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan
Enter, for example, Colombian, Honduran, Spaniard, etc.
- ☐ **Middle Eastern or North African** (*provide details below*)
- ☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli
Enter, for example, Moroccan, Yemeni, Kurdish, etc.
- ☐ **Native Hawaiian or Pacific Islander** (*provide details below*)
- ☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese
Enter, for example, Chuukese, Palauan, Tahitian, etc.
- ☐ **White** (*provide details below*)
- ☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish
Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov](https://www.treasury.gov)/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK, CUSTODIAN FOR TRADITIONAL IRA OF STEPHANIE WINTER 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 5,000.00		OMB No. 1545-0119 2024		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 5,000.00		Form 1099-R			
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN 48-200XXXX		RECIPIENT'S TIN 605-00-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 500.00	Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name STEPHANIE WINTER Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 1		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
		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.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$		18 Name of locality	19 Local distribution \$	

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

22222		a Employee's social security number 605-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 35-800XXXX				1 Wages, tips, other compensation \$ 40,700.00	2 Federal income tax withheld \$ 3,100.00
c Employer's name, address, and ZIP code WE WIN ASSOCIATES 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP				3 Social security wages \$ 41,700.00	4 Social security tax withheld \$ 2585.40
				5 Medicare wages and tips \$ 41,700.00	6 Medicare tax withheld \$ 604.65
				7 Social security tips	8 Allocated tips
d Control number				9	10 Dependent care benefits
e Employee's first name and initial STEPHANIE Last name WINTER Suff. 160 UNIVERSITY DRIVE YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans		12a D \$ 1,000.00	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 57-300XXXX	16 State wages, tips, etc. \$ 40,700.00	17 State income tax \$ 800.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service
Form Copy 1—For State, City, or Local Tax Department

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2024) For calendar year <u>2024</u>		Nonemployee Compensation
PAYER'S TIN 63-400XXXX	RECIPIENT'S TIN 605-00-XXXX	1 Nonemployee compensation \$ 1,000.00		
RECIPIENT'S name STEPHANIE WINTER		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		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.
Street address (including apt. no.) 160 UNIVERSITY DRIVE		3		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		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. 1-2024) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		FILER'S TIN 63-400XXXX		OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year <u>2024</u>		Payment Card and Third Party Network Transactions
		PAYEE'S TIN 605-00-XXXX		1a Gross amount of payment card/third party network transactions \$ 8,225.00		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>		2 Merchant category code		Copy B For Payee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
PAYEE'S name STEPHANIE WINTER		3 Number of payment transactions 325		4 Federal income tax withheld \$		
Street address (including apt. no.) 160 UNIVERSITY DRIVE		5a January \$ 700.00		5b February \$ 750.00		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5c March \$ 900.00		5d April \$ 775.00		
PSE'S name and telephone number		5e May \$ 700.00		5f June \$ 350.00		
		5g July \$ 500.00		5h August \$ 450.00		
		5i September \$ 750.00		5j October \$ 700.00		
		5k November \$ 900.00		5l December \$ 750.00		
Account number (see instructions)		6 State		7 State identification no.		8 State income tax withheld \$

Form **1099-K** (Rev. 3-2024) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service



Note: She also received \$570 in cash payments per the interview notes.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

Stephanie Winter
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

Form 1099-DIV* 2024 Dividends and Distributions

Copy B for Recipient (OMB NO. 1545-0110)

1a	Total Ordinary Dividends	300.00
1b	Qualified Dividends	225.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2e	Section 897 Ordinary Dividends	0.00
2f	Section 897 Capital Gains	0.00
2	Nondividend Distributions	0.00
3	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Section 199A Dividends	32.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	0.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Noncash Liquidation Distributions	0.00
11	FATCA Filing Requirement	
12	Exempt Interest Dividends	0.00
13	Specified Private Activity Bond Interest Dividends	0.00
14	State	YS
15	State Identification No.	01-XXXXXXX
16	State Tax Withheld	0.00

Form 1099-MISC* 2024 Miscellaneous Income

Copy B for Recipient (OMB NO. 1545-0115)

2	Royalties	0.00
4	Federal Income Tax Withheld	0.00
8	Substitute Payments in Lieu of Dividends or Interest	0.00
16	State Tax Withheld	0.00
17	State/ Payer's State No.	
18	State Income	0.00

Form 1099-INT* 2024 Interest Income

Copy B for Recipient (OMB NO. 1545-0112)

1	Interest Income	50.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

Summary of 2024 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	5,100.00
Federal Income Tax Withheld	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

Stephanie Winter
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2024 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I
(This Label is a Substitute for Boxes 1c & 6)

8 Description, **1d** Stock or Other Symbol, CUSIP

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

Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State State	15 State Tax Withheld
Nebraska Co. Common Stock										
Sale	01/20/2024	02/29/2024	200.000	2,000.00	1,750.00	250.00				
TOTALS				2,000.00	1,750.00					

FORM 1099-B* 2024 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS

Report on Form 8949 with Box E checked and/or Schedule D, Part II
(This Label is a Substitute for Boxes 1c & 6)

8 Description, **1d** Stock or Other Symbol, CUSIP

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

Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State State	15 State Tax Withheld
Iowa Co. Common Stock										
Sale	10/12/2008	10/31/2024	200.000	3,100.00	4,000.00	(900.00)				
TOTALS				3,100.00	4,000.00					

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Page 2 of 2

☐ CORRECTED (if checked)

OMB No. 1545-1576

2024

Form **1098-E**

**Student
Loan Interest
Statement**

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number FINANCIAL AID PARTNERS 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP			
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	1 Student loan interest received by lender \$ 3,750.00	Copy B For Borrower 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 student loan interest.
BORROWER'S name STEPHANIE WINTER Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004	<input type="checkbox"/>

Form **1098-E**

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> UNCORRECTED		1 Payments received for qualified tuition and related expenses \$ 2,400.00		OMB No. 1545-1574 2024 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MERCURY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		3			
FILER'S employer identification no. 37-700XXXX	STUDENT'S TIN 605-00-XXXX	4 Adjustments made for a prior year \$		5 Scholarships or grants \$	
STUDENT'S name STEPHANIE WINTER		6 Adjustments to scholarships or grants for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 <input type="checkbox"/>	
Street address (including apt. no.) 160 UNIVERSITY DRIVE		8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input checked="" type="checkbox"/>	10 Ins. contra reimb/refund <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		10 Ins. contra reimb/refund <input type="checkbox"/>			
Service Provider/Acct. No. (see instr.)		10 Ins. contra reimb/refund <input type="checkbox"/>		10 Ins. contra reimb/refund <input type="checkbox"/>	

Stephanie Winter
160 University Drive
YOUR CITY, STATE, ZIP

1234

PAY TO THE
ORDER OF

20

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789


1234

VOID

Advanced Scenario 8: Test Questions

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.


 *When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.*

23. The net short-term capital gain reported on Stephanie's Schedule D is \$_____.
(Note: whole number only, do not use special characters.)
24. Which of the following can be claimed as a business expense on Stephanie's Schedule C?
- a. Tolls
 - b. Speeding Ticket
 - c. Lunches
 - d. All of the above
25. Stephanie can take a student loan interest deduction of \$3,750.
- a. True
 - b. False
26. What is the total standard mileage deduction for Stephanie's business on Schedule C?
- a. \$630
 - b. \$1,965
 - c. \$2,010
 - d. \$8,040
27. The amount of Stephanie's lifetime learning credit is \$480.
- a. True
 - b. False
28. What is Stephanie's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??
- a. \$0
 - b. \$240
 - c. \$260
 - d. \$500
29. To avoid having a balance due next year, Stephanie can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.
- a. True
 - b. False

Advanced Scenario 9: Joe Lopez

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

 When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

Interview Notes

- Joe is age 41 and was widowed in July, 2023. He has a daughter, Josie, age 9, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie. In order to work, he pays childcare expenses to Southside Daycare.
- Joe purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Joe and Josie are U.S. citizens and lived in the United States all year in 2024.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service						OMB Number 1545-1964						
Intake/Interview and Quality Review Sheet														
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.														
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse• Complete pages 1-4 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, ask the IRS-certified volunteer preparer.														
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov														
Your first name (pronouns, optional) JOE		M.I.	Last name LOPEZ		Your date of birth 04/12/1983		Your job JANITOR							
Spouse's first name (pronouns, optional)		M.I.	Last name		Spouse's date of birth		Spouse's job							
Mailing address 200 SKY WAY			Apt #	City YOUR CITY			State YS		ZIP code YOUR ZIP					
Telephone number YOUR PHONE NUMBER		Email address				Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
Check if you or your spouse were in 2024:					Legally blind						<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
A U.S. citizen					<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
In the U.S. on a visa					<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Issued an identity protection PIN			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
A full-time student					<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	Do you own or hold any digital assets			<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> No	
If due a refund , would you like your refund					If you have a balance due , would you like to make a payment directly from									
<input type="checkbox"/> Direct deposit					<input checked="" type="checkbox"/> Check by mail	<input type="checkbox"/> Bank account						<input type="checkbox"/> Direct debit		
<input type="checkbox"/> Split refund between accounts					<input type="checkbox"/> Other	<input type="checkbox"/> Set up installment agreement						<input checked="" type="checkbox"/> Mail payment to IRS		
Would you like to receive written communications from the IRS in a language other than English					Would you like information on how to vote and/or how to register to vote				Would you like \$3 to go to the Presidential Election Campaign Fund					
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What language					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
As of December 31, 2024, what was your marital status											<input type="checkbox"/> Yes	<input type="checkbox"/> No		
<input type="checkbox"/> Never Married											<input type="checkbox"/> Yes	<input type="checkbox"/> No		
<input type="checkbox"/> Married If married, were you married for all of 2024											<input type="checkbox"/> Yes	<input type="checkbox"/> No		
Did you live with your spouse during any part of the last six months of 2024											<input type="checkbox"/> Yes	<input type="checkbox"/> No		
<input type="checkbox"/> Divorced											<input checked="" type="checkbox"/> Widowed			
Date of final decree											Year of spouse's death	2023		
<input type="checkbox"/> Legally Separated														
Date of separate maintenance decree														
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)											<input type="checkbox"/> Yes	<input type="checkbox"/> No		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)					
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)			
JOSIE LOPEZ	07/24/2015	DAUGHTER	12	S	Y	Y	Y	N						
Catalog Number 52121E														
www.irs.gov														
Form 13614-C (Rev. 10-2024)														

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:	Income to be included (To be completed by certified volunteer)	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>1</u>	<input type="checkbox"/> (B) W-2s Number of forms _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (basic when taxable amount is reported)	
<input type="checkbox"/> (B) Disability benefits	Number of forms _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G Number of forms _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> Did you receive a refund of state or local taxes <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Did you itemize last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT/DIV Number of forms _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B Number of forms _____ (include brokerage statement) <input type="checkbox"/> Capital Loss carryover	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Amount \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (M) Rental income	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> Farm activity	<input type="checkbox"/> Farm income (out of scope)	
<input type="checkbox"/> Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
<input type="checkbox"/> Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC Number _____ <input type="checkbox"/> 1099-K Number _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	
<input type="checkbox"/> Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Paid any of the following expenses in 2024: <input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, Dental, Prescription Expenses <input type="checkbox"/> (B) Charitable contributions	Standard or Itemized Deductions (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable state/local income taxes <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Notes/Comments
Paid any of these expenses in 2024: <input type="checkbox"/> (B) Student loan interest <input checked="" type="checkbox"/> (B) Child and dependent care <input checked="" type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> Repayments to a qualified retirement plan <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	Expenses to report (To be completed by certified volunteer) <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (A) IRA, 401(k), etc. deduction <input type="checkbox"/> (B) Saver's credit <input type="checkbox"/> (B) Educator expenses deduction <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments
Did any of the following happen during 2024: <input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input checked="" type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> Have a loss related to a declared federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes <input type="checkbox"/> Additional information you think we should know	Information to report (To be completed by certified volunteer) <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available <input type="checkbox"/> Additional information for accurate tax preparation	Notes/Comments

The following information is for statistical purposes. These questions are optional.

<p>1. Would you say you can carry on a conversation in English <input checked="" type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>2. Would you say you read a newspaper in English <input checked="" type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer</p> <p>3. Do you or any member of your household have a disability <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>4. Are you or your spouse a Veteran from the U.S. Armed Forces <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Prefer not to answer</p> <p>5. What is your race and/or ethnicity (<i>select all that apply and enter additional details in the spaces below</i>)</p> <p><input type="checkbox"/> American Indian or Alaska Native (<i>enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.</i>)</p> <p><input type="checkbox"/> Asian (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> Chinese</td> <td><input type="checkbox"/> Asian Indian</td> <td><input type="checkbox"/> Filipino</td> </tr> <tr> <td><input type="checkbox"/> Vietnamese</td> <td><input type="checkbox"/> Korean</td> <td><input type="checkbox"/> Japanese</td> </tr> </table> <p><i>Enter, for example, Pakistani, Hmong, Afghan, etc.</i></p> <p><input type="checkbox"/> Black or African American (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> African American</td> <td><input type="checkbox"/> Jamaican</td> <td><input type="checkbox"/> Haitian</td> </tr> <tr> <td><input type="checkbox"/> Nigerian</td> <td><input type="checkbox"/> Ethiopian</td> <td><input type="checkbox"/> Somali</td> </tr> </table> <p><i>Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.</i></p> <p><input type="checkbox"/> Hispanic or Latino (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> Mexican</td> <td><input type="checkbox"/> Puerto Rican</td> <td><input type="checkbox"/> Salvadoran</td> </tr> <tr> <td><input type="checkbox"/> Cuban</td> <td><input type="checkbox"/> Dominican</td> <td><input type="checkbox"/> Guatemalan</td> </tr> </table> <p><i>Enter, for example, Colombian, Honduran, Spaniard, etc.</i></p> <p><input type="checkbox"/> Middle Eastern or North African (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> Lebanese</td> <td><input type="checkbox"/> Iranian</td> <td><input type="checkbox"/> Egyptian</td> </tr> <tr> <td><input type="checkbox"/> Syrian</td> <td><input type="checkbox"/> Iraqi</td> <td><input type="checkbox"/> Israeli</td> </tr> </table> <p><i>Enter, for example, Moroccan, Yemeni, Kurdish, etc.</i></p> <p><input type="checkbox"/> Native Hawaiian or Pacific Islander (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> Native Hawaiian</td> <td><input type="checkbox"/> Samoan</td> <td><input type="checkbox"/> Chamorro</td> </tr> <tr> <td><input type="checkbox"/> Tongan</td> <td><input type="checkbox"/> Fijian</td> <td><input type="checkbox"/> Marshallese</td> </tr> </table> <p><i>Enter, for example, Chuukese, Palauan, Tahitian, etc.</i></p> <p><input type="checkbox"/> White (<i>provide details below</i>)</p> <table border="0"> <tr> <td><input type="checkbox"/> English</td> <td><input type="checkbox"/> German</td> <td><input type="checkbox"/> Irish</td> </tr> <tr> <td><input type="checkbox"/> Italian</td> <td><input type="checkbox"/> Polish</td> <td><input type="checkbox"/> Scottish</td> </tr> </table> <p><i>Enter, for example, French, Swedish, Norwegian, etc.</i></p>	<input type="checkbox"/> Chinese	<input type="checkbox"/> Asian Indian	<input type="checkbox"/> Filipino	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Korean	<input type="checkbox"/> Japanese	<input type="checkbox"/> African American	<input type="checkbox"/> Jamaican	<input type="checkbox"/> Haitian	<input type="checkbox"/> Nigerian	<input type="checkbox"/> Ethiopian	<input type="checkbox"/> Somali	<input type="checkbox"/> Mexican	<input type="checkbox"/> Puerto Rican	<input type="checkbox"/> Salvadoran	<input type="checkbox"/> Cuban	<input type="checkbox"/> Dominican	<input type="checkbox"/> Guatemalan	<input type="checkbox"/> Lebanese	<input type="checkbox"/> Iranian	<input type="checkbox"/> Egyptian	<input type="checkbox"/> Syrian	<input type="checkbox"/> Iraqi	<input type="checkbox"/> Israeli	<input type="checkbox"/> Native Hawaiian	<input type="checkbox"/> Samoan	<input type="checkbox"/> Chamorro	<input type="checkbox"/> Tongan	<input type="checkbox"/> Fijian	<input type="checkbox"/> Marshallese	<input type="checkbox"/> English	<input type="checkbox"/> German	<input type="checkbox"/> Irish	<input type="checkbox"/> Italian	<input type="checkbox"/> Polish	<input type="checkbox"/> Scottish	<p>6. 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Additional comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 USC 301 and 26 USC 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine Individual Master File. You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov/](https://www.treasury.gov/sorn) System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

22222		a Employee's social security number 328-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 34-800XXXX				1 Wages, tips, other compensation \$42,000.00	
c Employer's name, address, and ZIP code ROSEWOOD SCHOOL DISTRICT 1452 ROOSEVELT CIRCLE YOUR CITY, YOUR STATE, ZIP				2 Federal income tax withheld \$1,700.00	
				3 Social security wages \$43,500.00	
				4 Social security tax withheld \$2,697.00	
				5 Medicare wages and tips \$43,500.00	
				6 Medicare tax withheld \$630.75	
				7 Social security tips	
d Control number				8 Allocated tips	
e Employee's first name and initial JOE 200 SKY WAY YOUR CITY, YOUR STATE, ZIP				11 Nonqualified plans	
				12a \$1,500.00	
				12b	
				12c	
f Employee's address and ZIP code				12d	
15 State YS		Employer's state ID number 34-800XXXX		16 State wages, tips, etc. \$42,000.00	
				17 State income tax \$600.00	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	
Payer's RTN (optional)	
OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year 2024	
1 Interest income \$ 140.00	
2 Early withdrawal penalty \$ 28.00	
3 Interest on U.S. Savings Bonds and Treasury obligations \$	
4 Federal income tax withheld \$	
5 Investment expenses \$	
6 Foreign tax paid \$	
7 Foreign country or U.S. territory	
8 Tax-exempt interest \$	
9 Specified private activity bond interest \$	
10 Market discount \$	
11 Bond premium \$	
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 \$	
PAYER'S TIN 22-700XXXX	
RECIPIENT'S TIN 328-00-XXXX	
RECIPIENT'S name JOE LOPEZ Street address (including apt. no.) 200 SKY WAY City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	
FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)	

Form **1099-INT** (Rev. 1-2024) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Part I Recipient Information

1 Marketplace identifier 12-3456789	2 Marketplace-assigned policy number 987654	3 Policy issuer's name	
4 Recipient's name JOE LOPEZ		5 Recipient's SSN 328-00-XXXX	6 Recipient's date of birth 4/12/1983
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date 01/01/2024	11 Policy termination date 12/31/2024	12 Street address (including apartment no.)	
13 City or town YOUR CITY	14 State or province YOUR STATE	15 Country and ZIP or foreign postal code ZIP	

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	JOE LOPEZ	328-00-XXXX	04/12/1983	01/01/2024	12/31/2024
17	JOSIE LOPEZ	125-00-XXXX	07/24/2015	01/01/2024	12/31/2024
18					
19					
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	\$446	\$602	\$388
22 February	\$446	\$602	\$388
23 March	\$446	\$602	\$388
24 April	\$446	\$602	\$388
25 May	\$446	\$602	\$388
26 June	\$446	\$602	\$388
27 July	\$446	\$602	\$388
28 August	\$446	\$602	\$388
29 September	\$446	\$602	\$388
30 October	\$446	\$602	\$388
31 November	\$446	\$602	\$388
32 December	\$446	\$602	\$388
33 Annual Totals	\$5,352	\$7,224	\$4,656



Southside **Day Care**

303 Twiggs Trail
Your City, Your State, Zip
Ph: (555) 555-1234

December 31, 2024

Received from Joe Lopez

\$7,200 for daycare services for Josie

Total amount received for after school
care in 2024 - \$7,200


Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

 *When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.*

30. What is Joe's most advantageous filing status?
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse (QSS)
31. Joe adjusted gross income on his Form 1040 is _____.
- a. \$12,912
 - b. \$42,000
 - c. \$42,112
 - d. \$42,140
32. Joe is eligible to claim the Child Tax Credit.
- a. True
 - b. False
33. Joe's retirement savings contributions credit is_____.
- a. \$0
 - b. \$100
 - c. \$150
 - d. \$1,500
34. The total amount of Joe's net premium tax credit on Form 1040 Schedule 3, line 9 is \$696.
- a. True
 - b. False
35. Joe's child and dependent care credit from Form 2441 is _____.
(Note: whole number only, do not use special characters.)